



Effingham County
Georgia
Board of Commissioners

(TENTATIVE) BOARD OF COMMISSIONERS SPECIAL CALLED MEETING AGENDA

August 29, 2023 – 5:00 PM

Effingham County Administrative Complex
Meeting Chambers

804 South Laurel Street, Springfield GA 31329

The Georgia Conflict of Interest in Zoning Action Statute (O.C.G.A. §§ 36-67A-1 et seq.) requires disclosure of certain campaign contributions made by applicants for rezoning actions and by opponents of rezoning application. A rezoning applicant or opponent of a rezoning application must disclose contributions or gifts which in aggregate total \$250.00 or more if made within the last two years to a current member of Effingham County Planning Board, Board of Commissioners, or other Effingham County official who will consider the application. The campaign contribution disclosure requirement applies to an opponent of a rezoning application who publishes his or her opposition by appearance before the Planning Board or Board of Commissioners or by any other oral or written communication to a member or members of the Planning Board or Board of Commissioners. Disclosure must be reported to the Board of Commissioners by applicants within ten (10) days after the rezoning application is filed and by opponents at least five (5) days prior to the first hearing by the Planning Board. Any person knowing failing to comply with these requirements shall be guilty of a misdemeanor.

“Individuals with disabilities who require special needs to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities should contact the County Clerk at 912-754-2123 promptly to afford the County time to create reasonable accommodations for those persons.”

****PLEASE TURN OFF YOUR CELL PHONE**

Agenda

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<https://www.youtube.com/channel/UC9wRzS6f2pHHZG3IgRk3OUQ>

- I. Call to Order**
- II. Roll Call**
- III. Invocation**
- IV. Pledge to the American Flag**
- V. Agenda Approval** - Consideration of a resolution to approve the agenda.
- VI. Public Comments** - Agenda Items ONLY
- VII. Correspondence** - Documents from this meeting are located in the Clerk's Office and on the Board of Commissioner's website.
- VIII. Unfinished Business** - Contains items held from a previous agenda
 - 1. [2023-455 Agreement] Tim Callanan**
Consideration to approve a revised Intergovernmental Agreement and Sewer Service Agreement between Effingham County and Bryan County related to water and sewer services (*removed from agenda 08/15/2023*)
 - 2. [2023-456 Agreement] Tim Callanan**
Consideration to approve a Water and Sewer Agreement between Effingham County and Bryan County related to the Hyundai Plant (*removed from agenda 08/15/2023*)

3. [2023-457 Agreement] *Tim Callanan*

Consideration to approve an Easement Agreement between Effingham County and Bryan County for permanent and temporary construction easement rights to various parcels located within Effingham County (*removed from agenda 08/15/2023*)

IX. New Business

1. [2023-460 Public Hearing] *Mark Barnes*

Public Hearing for consideration to adopt the Millage for the 2023 year

2. [2023-461 Resolution]

Consideration to approve Resolution# 023-020 to levy the 2023 taxes

3. [2023-462 Form]

Consideration to approve the Computation of Millage Rate Rollback form for Tax Year 2023 (PT-32.1)

4. [2023-463 Form]

Consideration to approve the County Millage Rate Certification Form for Tax Year 20203 (PT-35)

X. Adjournment

INTERGOVERNMENTAL AGREEMENT BETWEEN EFFINGHAM COUNTY AND BRYAN COUNTY

THIS INTERGOVERNMENTAL AGREEMENT, (the “Agreement”) is made this ____ day of _____ 2023 by and between EFFINGHAM COUNTY, a body corporate and politic and a political subdivision of the State of Georgia (hereinafter, “Effingham County”) and BRYAN COUNTY, a body corporate and politic and a political subdivision of the State of Georgia (hereinafter, “Bryan County”). Effingham County and Bryan County are, collectively, the Parties.

RECITALS

WHEREAS, Effingham County has jurisdiction over certain real property identified as Tax Parcels: 0304-10, 030-04-11, 030-40-012, 030-50-001, 030-05A-072, 032-90-041B, 0329D-001, 0331-0003, 0331-0004, 0331-0005, 0331-0013, 0331-0014, 0331-0022, 030-05-A072, and 0329-041-A01 which reside wholly within the constitutional boundaries of Effingham County, and are further described by the metes and bounds set out in the legal description attached hereto and incorporated herein by reference as Exhibit “A”, (hereinafter, the “Properties”); and

WHEREAS, the Effingham County Industrial Development Authority (hereinafter, “Effingham IDA”) holds title to the following Tax Parcels: 0329D-001, 0331-0003, 0331-0004, 0331-0005, 0331-0013, 0331-0014; and

WHEREAS, the Effingham County Board of Commissioners (hereinafter, “Effingham BOC”) holds title to portions of the Properties: (i) certain real property by Limited Warranty Deed dated June 6, 2023 and recorded in Deed Book 2852, Pages 427-429, in the records of the Clerk of Effingham County, and comprised of approximately 10.245 acres +/-, identified as Tax Parcel 329-41A01; and (ii) and certain real property by Limited Warranty Deed dated October 21, 2016 and recorded in Deed Book 2374, Pages 882-883 in the records of the Clerk of Effingham County, and comprised of approximately 1 acres +/- identified as Tax Parcel 331-22; and

WHEREAS, Bryan County has reached an agreement for permanent and temporary construction easement rights with the property owners of Tax Parcels: 030-40-010, 030-04-011, 030-40-012, 030-50-001, 030-05A-072, 032-90-041B, 032-9D-001, 0331-0003, 0331-0004, 0331-0005, 0331-0013, 0331-0014, and 030-05-A072; and

WHEREAS, the Parties have reached an agreement for permanent and temporary construction easement rights for the following Tax Parcels currently owned by Effingham BOC: 0329-041A01 and 0331-0022; and

WHEREAS, Bryan County has obtained permanent easements and temporary construction easements, through the exercise of extraterritorial condemnation, on the following Tax Parcels: 0304-0011 and 0304-0012 for the purpose of the construction and ongoing maintenance of the Bryan County I-16 Regional Sewer Improvements Project/ I-16 Regional Force Main Improvements PI Number 29088.0000 and related infrastructure (hereinafter, the “Project”); and

WHEREAS, for the purposes of this Agreement, Effingham agrees that the Project may include additional water, reuse, sewer and wastewater systems, piping, meter stations, pump stations with related equipment, generators, meters, manholes, structures, fencing, landscaping, site improvements, access roads, sampling stations, fire hydrants, electrical equipment, power lines/poles, Supervisory Control and Data Acquisition (SCADA) systems, telemetry equipment, and future improvements as may be required so long as it is within the existing boundaries of the permanent and temporary easements of the Properties.

WHEREAS, the Parties agree that upon the execution of a separate Water Services Agreement, this Agreement shall be amended by the Parties to reflect the addition of water infrastructure under the scope of service delivery of this Agreement, the approval of such shall not be unreasonably withheld, conditioned, or delayed by either of the Parties.

WHEREAS, pursuant to Article IX, Section II, Paragraph III of the Constitution of the State of Georgia of 1983 (“Supplementary Powers”), Effingham County has the authority to provide police protection, fire and emergency medical services, to collect fees, perform inspections, approve final subdivision plats and issue certificates of occupancy and permits related to the enforcement of building, electrical, plumbing, gas, housing, land disturbance, erosion control, and other similar codes and regulations and to provide stormwater management services for projects that are located within its jurisdictional limits; and

WHEREAS, Effingham County intends to exercise its authority under the Supplementary Powers provision to provide services to the Properties until such time that the provision of services have been agreed to by the Parties by contract as required by Subsection (b)(1) of Article IX, Section II, Paragraph III of the Constitution of the State of Georgia of 1983; and

WHEREAS, Bryan County desires the authority from Effingham County to provide for the inspection and permitting of the Project pursuant to all federal and state laws and regulations ,including the more restrictive of either Effingham or Bryan County’s then-current ordinances and regulations, as may be required for the construction and operation of the Project on the Property; and

WHEREAS, Effingham County and Bryan County agree that Effingham County shall provide all services to the Properties as required by Article IX, Section II, Paragraph III of the Constitution of the State of Georgia of 1983, as amended, that are not otherwise expressly granted to Bryan County as part of this Agreement; and

WHEREAS, pursuant to the provisions of Article IX, Section II, Paragraph III of the Constitution of the State of Georgia of 1983, as amended, and the general, special and local laws of the State of Georgia, Effingham County and Bryan County, by and through their respective government authorities, are each authorized to enter into agreements with each other for the provision of certain public services outside their jurisdictional limits; and

WHEREAS, in order to ensure the orderly, economical and logical provision of certain

public services to the Project, the Parties hereto desire to enter into this Agreement to resolve any potential governmental conflicts between Effingham County and Bryan County concerning issuance of development and building permits, inspections, final subdivision plats and certificates of occupancy and collection of fees thereof, stormwater utility service, provision of police protection and fire and emergency medical services to the Properties,

NOW THEREFORE, in consideration of the sum of Ten and No/100ths Dollars (\$10.00), the foregoing recitals and the representations, warranties, covenants and agreements set forth herein, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, and intending to be legally bound hereby, the Parties hereto hereby agree as follows:

TERMS AND CONDITIONS

1. Recitals

The above Recitals are true, correct, form a material part of this Agreement and are incorporated herein by reference.

2. Ownership of Project

The Parties acknowledge and agree that Bryan County shall own the Project, including all proposed and future sewer, and wastewater systems, piping, meter stations, pump stations with related equipment, generators, meters, manholes, structures, fencing, landscaping, site improvements, access roads, sampling stations, fire hydrants, electrical equipment, power lines/poles, Supervisory Control and Data Acquisition (SCADA) systems, telemetry equipment, and future improvements related to the Project and located within the temporary and permanent easement areas. The Parties agree that Bryan County shall be fully responsible for any and all costs associated with the installation, maintenance, repair, use, service, and ownership of the Project. The Parties further acknowledge and agree that Effingham County shall have no right, license, or interest in the Project or to use the Project, without Bryan County’s express written consent.

3. Inspecting and Permitting

The Parties agree that Bryan County shall have authority for approving, inspecting and permitting the Project, including but not limited to performing all inspections required to build the Project, approving final plats and issuing certificates of occupancy and permits related to the enforcement of building, electrical, plumbing, gas, land disturbance, and erosion control pursuant to the more restrictive of Effingham or Bryan County’s then-current ordinances and regulations, including all applicable state and federal laws and regulations. Bryan County shall have final authority to issue a commercial development permit for the Properties and certificates of occupancy, if needed, for the Project. Bryan County shall have the authority to interpret and apply federal and state laws and regulations, and of Effingham or Bryan County’s then-current ordinances and regulations, in accordance with applicable law, and Bryan County’s interpretation

and application of the same shall be final and binding as it pertains to the Project. Nothing contained herein shall be construed to inure any benefit or interpretation to any party other than Bryan County.

Upon receipt of a reasonable and valid compliance complaint from an authorized agent of Effingham County or other duly authorized federal or state agency, Effingham County reserves the right to inspect the Properties, and further notify Bryan County of any compliance issues as a result of the inspection.

To the extent Effingham County retains any authority for approving, inspecting, and/or permitting the Project, or any portion of the Project, then Effingham County shall not unreasonably condition, delay, or deny such approval, inspection, and/or permit.

4. Police Services

The Parties agree that Effingham County shall provide police / law enforcement services to the Properties in accordance with its normal standards and practices.

5. Fire and Emergency Medical Services

- a) Effingham County shall provide all fire protection and emergency medical services to the Properties in accordance with its normal standards and practices.
- b) Bryan County grants to Effingham County the rights, of access over and upon, and use of, all roads, paths, and other infrastructure located on the Properties only when necessary to allow Effingham County vehicles and personnel to provide such fire protection and emergency medical services to have access to the portion of the Properties owned by, or easements granted to, Bryan County. Effingham County shall immediately notify Bryan County of any use of its infrastructure for fire protection and/or emergency medical services.

6. Stormwater Services

Bryan County shall, at its sole cost and expense, design stormwater drainage measures for the easement areas under Bryan County’s control within the Properties to Bryan County standards, to the extent stormwater drainage measures are necessary following the installation of sewer and related infrastructure as determined by Bryan County’s reasonable judgment and engineering discretion. Under no circumstance will Bryan County be responsible for remediating, correcting, improving, or otherwise addressing any existing drainage, flooding, or other stormwater issues on the Properties unless otherwise required for compliance with federal and state laws and regulations for stormwater management. Bryan County shall operate, service, repair and maintain the stormwater facilities constructed on the Property.

7. Project Capacity

The Parties agree that upon the completion and operation of the North Bryan Water Reclamation Facility (“WRF”), Bryan County will notify Effingham County of available sewer capacity, if any, and the rates, including any and all capital recovery fees, at which such capacity may be acquired. Effingham County shall provide written request to Bryan County of the amount of sewer capacity it desires, if any, in units of 0.25 million gallons per day (MGD). Bryan County agrees to sell, and Effingham County agrees to acquire, such requested available capacity at the then-existing wholesale rate, which shall be the same or better rate that any other wholesale user may acquire available capacity at the time of Effingham County’s written request, including capital recovery fees.

If at the time of Effingham County’s written request, no capacity is available within the Project, Bryan County shall complete modifications, improvements, and/or expansions to the North Bryan WRF necessary to accommodate acceptance for treatment and disposal of sewage at the written request of Effingham and pursuant to a separate sewer service agreement. Effingham County will be responsible for one hundred percent (100%) of the costs and expenses associated with the modifications, improvements, and/or expansions necessary to accommodate the capacity requested by Effingham County. The sewer service agreement shall also provide for the wholesale rate, provisions for the design, construction, and payment of costs associated with the modifications, improvements, and/or expansions necessary to accommodate Effingham’s request for capacity, any Capital Recovery Fees, and other provisions of services or conditions as necessary. No design, construction, or installation of any modification, improvement, or expansion will commence unless and until Effingham County and Bryan County enter into a sewer service agreement related to the same.

8. Term and Termination

The term of this Agreement shall begin on upon the date of execution of this Agreement set forth above and shall extend thereafter for a period of fifty (50) years. To the greatest extent legally permissible, the term of this Agreement shall automatically be extended under the same terms and provisions, and such other mutually agreeable terms and provisions, by fifty (50) year renewal terms.

9. Miscellaneous

(a) This Agreement and the covenants of the Parties set forth herein are intended to run with the land and, subject to Section 10 hereof, shall be binding upon each of the Parties hereto and any subsequent owner of the Properties. This Agreement may be recorded in the real property records of Effingham County and Bryan County.

(b) Parties hereby agree to all provisions of this Agreement, and waive any claim that either of them may have that any of the provisions set forth herein are unlawful, invalid or beyond the scope of the lawful powers of Effingham County or Bryan County.

(c) This Agreement shall not be binding upon the Parties hereto and shall not be recorded until formal approval is granted by the appropriate authorities of Effingham County and Bryan County.

(d) By its execution hereof, each of the Parties hereto represents and warrants to the other Parties hereto that:

- i. all necessary actions and approvals have been taken or obtained, as the case may be, to authorize, approve and perform this Agreement;
- ii. upon such execution, this Agreement shall be binding on such party, enforceable against such party in accordance with its terms;
- iii. there is no claim, litigation, proceeding or governmental investigation pending or, so far as is known to such party, threatened, against or relating to such party or the transactions contemplated by this Agreement which does or would reasonably be expected to affect materially and adversely the ability of such party to enter into this Agreement and to carry out its obligations as set forth in this Agreement; and
- iv. any and all approvals required to be obtained by such party in connection with the execution, delivery performance of this Agreement have been obtained.

10. Remedies

(a) In the event of a breach or attempted or threatened breach of the provisions of this instrument, the Parties agree that the remedy at law available to enforce this instrument would in all likelihood be inadequate, and therefore, the provisions of this instrument may be enforced by a mandatory or prohibitory injunction or decree of specific performance upon the application of the party which is enforcing the provision.

(b) The remedies herein are in addition to and not in lieu of any other remedies available under applicable law.

11. Entire Agreement

This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior agreements, understandings, discussions, negotiations, and undertakings, whether written or oral, and there are no inducements, representations, warranties or understandings that do not appear within the terms and provisions of this Agreement.

12. Severability

If any provision of this Agreement is held by a court of competent jurisdiction to be illegal or unenforceable, the remaining provisions shall remain in full force and effect as if the illegal or

unenforceable provision had never been contained in this Agreement.

13. Successors and Assigns

The provisions of this Agreement shall be deemed and held to be easements, covenants and restrictions appurtenant to and running with the land, and shall bind and inure to the benefit of the Parties and their successors, successors-in-title and assigns.

14. Evidence

The Parties agree that if Bryan County is sued in subsequent litigation concerning the facilities and appurtenances constructed on the Properties, the Agreement may be introduced into evidence.

15. Attorneys' Fees

Each party shall bear its own costs, expenses and claims to attorneys' fees incurred or arising out of the Agreement.

16. Controlling Law, Venue

This Agreement was made and shall be performed in Effingham County, Georgia and in Bryan County, Georgia, and shall be construed and interpreted under the laws of the State of Georgia. Venue to enforce this Agreement for any dispute arising out of the terms and conditions herein shall be solely in the Superior Court of Effingham County, Georgia, and all defenses to venue are waived.

17. Further Assurances

The Parties will sign any additional papers, documents and other assurances, and take all acts that are reasonably necessary to carry out the intent of this Agreement.

18. Construction

This Agreement has been jointly negotiated and drafted. This Agreement shall be construed as a whole according to its fair meaning. The language of this Agreement shall not be constructed for or against either party.

19. Legal Advice

In entering into this Agreement, the Parties acknowledge that their legal rights are affected by this Agreement and that they have sought and obtained the legal advice of their attorneys. Each Party has made such an investigation of the law and the facts pertaining to this Agreement and of all other matter pertaining thereto as it or they deem necessary. They further represent that the terms of this Agreement have been completely read by them and that all terms are fully understood

and voluntarily accepted by them.

20. Amendment of Agreement

No provision of this Agreement may be amended, modified or waived unless such amendment, modification or waiver is agreed to in a writing signed by each of the Parties hereto.

21. Authority

The signature of a representative of any Party to this Agreement is a warranty that the representative has authority to sign this Agreement and to bind any and all principals to the terms and conditions hereof.

22. Headings

The headings of the paragraphs contained herein are intended for reference purposes only and shall not be used to interpret the Terms and Conditions contained herein or the rights granted hereby.

23. Time

Time is of the essence with all duties and obligations set forth in this Agreement.

24. Notice

For purposes of this Agreement, notices and all other communications provided for herein shall be in writing and shall be deemed to have been given when delivered or mailed by United States registered or certified mail, return receipt requested, postage prepaid, addressed as follows:

If to Effingham County: Effingham County
 Attention: Tim Callanan, County Manager
 804 S Laurel Street
 Springfield, Georgia 31329

If to Bryan County: Bryan County
 Attention: Ben Taylor, County Administrator
 51 North Courthouse Street
 Pembroke, Georgia 31321

25. Originals

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same Agreement.

26. Water Services Agreement

Bryan County and Effingham County agree to diligently pursue the negotiation, approval, and execution of a Water Services Agreement, with such Water Services Agreement to contain the terms, conditions, and provisions by which Bryan County may install, operate, and maintain water infrastructure within the real property owned by the Effingham BOC, as contemplated by this Agreement and the easement agreement entered into by and between Bryan County and Effingham County. Both Bryan County and Effingham County agree not to unreasonably condition, delay, or deny the approval and execution of such Water Services Agreement. Notwithstanding the foregoing, Bryan County shall have the right to install, operate, maintain, repair, renew, expand and improve water, reuse, sewer and wastewater infrastructure within portions of the Properties not owned by the Effingham BOC for which Bryan County has existing easement and/or other property rights. Any permitting and inspection of future infrastructure to be installed within the Properties shall be in accordance with Section 3 of this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed, sealed and delivered by the Chairman of the Effingham County Board of Commissioners and the Chairman of the Bryan County Board of Commissioners, each thereunto duly authorized to bind their respective Parties in accordance with the laws of the State of Georgia as of the day and year first above written.

Signed, sealed and delivered in the presence of:

EFFINGHAM COUNTY

Unofficial Witness

By: _____
Wesley Corbitt
Chairman At Large

Notary Public

Attest: _____
Printed Name:
Title:

My commission expires:

[NOTARY SEAL]

Signed, sealed and delivered in the presence of:

BRYAN COUNTY

Unofficial Witness

By: _____
Carter Infinger
Chairman

Notary Public

Attest: _____
Printed Name:
Title:

My commission expires:

[NOTARY SEAL]

Exhibit A

[INSERT LEGAL DESCRIPTIONS HERE]

STATE OF GEORGIA)
)
) SEWER SERVICE AGREEMENT
 COUNTY OF BRYAN)
)

This **AGREEMENT** (the “Agreement”) is made this ____ day of _____ 2023 by and between **EFFINGHAM COUNTY**, a body corporate and politic and a political subdivision of the State of Georgia (hereinafter, “Effingham County”) and **BRYAN COUNTY**, a body corporate and politic and a political subdivision of the State of Georgia (hereinafter, “Bryan County”). Effingham County and Bryan County are, collectively, the Parties.

WHEREAS, Article IX, Section III, Paragraph 1 of the Constitution of the State of Georgia provides that local governments in the State may contract with one another for any period not exceeding fifty (50) years; and

WHEREAS, Bryan County has committed to provide the sewer infrastructure necessary to support large scale development at the I-16 Mega-Site and anticipated subsequent support development within the regional area through the Economic Development Agreement between Hyundai Motor Group Metaplant America LLC (HMGMA) and the State of Georgia and the Georgia Department of Economic Development and the Savannah Harbor-Interstate 16 Corridor Joint Development Authority executed July 21, 2022 (hereinafter “Economic Development Agreement”); and

WHEREAS, Bryan County and Effingham County are members of the Savannah Harbor-Interstate 16 Corridor Joint Development Authority (JDA) and are committed to supporting the HMGMA development of the mega-site and all infrastructure improvements to accomplish the same; and

WHEREAS, Bryan County intends to design, permit, construct, operate and maintain a sewer force main to collect and convey sewer as part of the Interstate 16 Regional Sewer Improvements Project, including a future parallel force main as necessary to provide sewer service to the City of Savannah, Effingham County, and other customers. Collectively these sewer and related infrastructure improvements are hereinafter, the “Project”; and

WHEREAS, Bryan County also intends to design, permit, construct, operate and maintain a water transmission main along Interstate 16 within the same easement corridor as the Project, including manholes, structures, fencing, landscaping, site improvements, access roads, sampling stations, fire hydrants, electrical equipment, power lines/poles, meter stations, booster pump stations, Supervisory Control and Data Acquisition (SCADA) systems, telemetry equipment, and future improvements as necessary to provide water supply to Bryan County, Effingham County, and other customers (the “Water Project”) subject to the execution of a separate Water Services Agreement between the Parties; and

WHEREAS, Bryan County is currently constructing a wastewater treatment facility within Bryan County north of Interstate 16; and

WHEREAS, mutual benefit can be derived from the sharing of specific resources and efforts; and

WHEREAS, pursuant to such authority Bryan County and Effingham County desire to enter into an agreement concerning the provision of sewer conveyance capacity from Bryan County to Effingham County and the provision of final treatment and disposal of wastewater or sanitary sewage by Bryan County of wastewater or sanitary sewage originating from Effingham County; and

WHEREAS, it is in the best interest of the citizens of Bryan County and Effingham County that this Agreement be consummated and that such commitments be made.

NOW THEREFORE, in consideration of the mutual covenants, agreements, and benefits to the parties, Bryan County and Effingham County agree as follows:

1. Definitions:

- 1.1 “Bryan County Wastewater System” shall mean the existing and expanded wastewater/sewer collection, conveyance, and treatment system owned and operated by Bryan County, including, but is not limited to, the North Bryan County Water Reclamation Facility, sewer collection mains, force mains, pump stations, effluent mains, effluent disposal systems, reclaimed water systems, and future expansion of said system. The Bryan County Wastewater System also includes the sewer collection and conveyance system along Interstate 16 through Effingham County to the Sewer Delivery Point as shown on Exhibit “B”, and as more particularly described herein.
- 1.2 “Effingham County Wastewater System” shall mean the existing wastewater/sewer collection and conveyance system owned and operated by Effingham County including, but is not limited to, pump stations, sewer mains, force mains, and future expansion of said system in the vicinity of Savannah Portside. The Effingham County Wastewater System also includes any future sewer mains to the Sewer Delivery Point with Bryan County as shown on Exhibit “B”, and as more particularly described herein.
- 1.3 “Master Sewer Meter” shall mean the meter located at the Sewer Metering Station which shall be designed to measure the quantity of sewer delivered from the Effingham County Wastewater System to Bryan County for conveyance and treatment.
- 1.4 “Maximum Sewer Delivery Rate” shall mean the maximum flowrate Effingham County is allowed to convey wastewater into the Bryan County Wastewater System, which shall be a maximum flow of 440 gallons per minute (gpm).
- 1.5 “Maximum Sewer Monthly Average” shall mean the maximum flowrate Effingham County is allowed to convey wastewater into the Bryan County Wastewater System as measured on a monthly average basis, which shall be 0.250 million gallons per day (mgd).
- 1.6 “Savannah-Bryan Sewer Delivery Point” shall mean the point at the Savannah-Bryan Sewer Metering Station which is immediately upstream (i.e. on the Savannah side) from the Savannah-Bryan Sewer Meter Station property line and is the point at which Savannah connects to the

Bryan County Wastewater System as shown on Exhibit "B", and as more particularly described herein.

- 1.7 "Savannah-Bryan Sewer Metering Station" shall mean the metering facility that will house the Master Sewer Meter whereby Bryan County and the City of Savannah meter wastewater transferred between their respective systems. The Savannah-Bryan Sewer Meter Station is located in the vicinity of Interstate 16 and the Effingham/Chatham County line as shown on Exhibit "B", and as more particularly described herein.
- 1.8 "Effingham Sewer Delivery Points" shall be located on both sides of I-16 with one connection point located on Tract 2 as identified on the plat and the second connection point located within the easement area acquired by Bryan County on the Effingham County Industrial Development Authority parcels as shown on Exhibit "B", and as more particularly described herein.
- 1.9 "Effingham-Bryan Sewer Metering Station" shall mean the metering facility that will house the Master Sewer Meter whereby Bryan County will measure wastewater conveyed by Effingham County to the Bryan County Wastewater System. The Effingham-Bryan Sewer Meter Station shall be constructed in a mutually agreeable location as determined by the Parties in the future and will generally be in the vicinity of Savannah Portside along Interstate 16 as shown on Exhibit "B", and as more particularly described herein.
- 1.10 "Effingham County Service Area" - shall mean the area within Effingham County which is depicted in Exhibit "C" attached to this Agreement and made a part hereof.
- 1.11 "Domestic Wastewater" shall mean such wastewater as is derived from residential dwellings, business buildings, institutions and the like
- 1.12 "Industrial Wastes" shall mean liquid wastes from any industrial process, cooling water discharge, wastes exclusive of those which are not considered Domestic Wastewater as defined in in 40 CFR, as amended.
- 1.13 "GA EPD" shall mean the Environmental Protection Division of the Department of Natural Resources of the State of Georgia.
- 1.14 "MGD" as used herein is an abbreviation for the term "million gallons per day."
- 1.15 "ERU" or "Equivalent Residential Unit" means number of residential units to which the water demand of a customer is equivalent, where a residential unit is assumed to have an average demand of 300 gallons per day (gpd).

2. Wastewater Service:

2.1 Bryan County intends to design, permit, and construct a regional wastewater treatment facility (hereinafter “Water Reclamation Facility” or “WRF”) in direct support of the development of the Mega-Site and surrounding development. It is expected that the WRF will have an initial capacity of 5 MGD, which can be expanded in phases and upgraded to a maximum capacity of 8 MGD. The initial 5 MGD capacity is anticipated to be allocated to 3 MGD for sewer flows from the Mega-Site, 1 MGD from sewer flows from Savannah, and 1 MGD of existing and anticipated flows within Bryan County and the surrounding area, which shall include up to .25 MGD for Effingham County.

2.2 Sewer Service to Effingham County - The Parties agree that upon the completion and operation of the North Bryan Water Reclamation Facility (“WRF”), Bryan County will notify Effingham County of available sewer capacity, and the rates, including any and all capital recovery fees, at which such capacity may be acquired. Effingham County shall provide a written request to Bryan County of the amount of sewer capacity it desires in units of 0.25 million gallons per day (MGD). Bryan County agrees to sell, and Effingham County agrees to acquire, such requested available capacity at the then-existing wholesale rate, which shall be the same or better rate that any other wholesale user may acquire available capacity at the time of Effingham County’s written request, including capital recovery fees.

If at any time Effingham County desires additional capacity in excess of .25 MGD, Bryan County shall notify Effingham County of any required modifications, improvements, and/or expansions to the North Bryan WRF necessary to accommodate acceptance of the requested capacity for treatment and disposal of sewage, including the estimated cost and timing required to complete said modifications, improvements, and/or expansions. Effingham County will then provide written authorization to Bryan County to proceed pursuant to the terms of this Agreement. Effingham County will be responsible for one hundred percent (100%) of the actual costs and expenses associated with the modifications, improvements, and/or expansions necessary to accommodate the capacity requested by Effingham County. The sewer service agreement shall also provide for the wholesale rate, provisions for the design, construction, and payment of costs associated with the modifications, improvements, and/or expansions necessary to accommodate Effingham’s request for capacity, any Capital Recovery Fees, and other provisions of services or conditions as necessary. No design, construction, or installation of any modification, improvement, or expansion will commence unless and until Effingham County and Bryan County mutually agree to proceed.

2.3 Upon completion of Bryan County’s WRF, execution of this Water/Sewer Service Agreement, and mutual agreement of the Parties to proceed pursuant to Section 3.2, Bryan County shall make the “Effingham Sewer Delivery Point” available to Effingham County at the agreed upon locations generally along both sides of the Interstate 16 corridor as shown on “Exhibit B”. Both parties agree that Effingham County will construct, own and maintain the sewer conveyance system up to the delivery point. Effingham County shall also construct a sewer metering station at said location (“Effingham-Bryan Sewer Metering Station”) along with the necessary collection system improvements required to transport sewage to the North Bryan WRF. Effingham County shall be responsible for its pro rata share of all costs associated with the Bryan County Wastewater System from the Effingham Sewer Delivery Point to the North

Bryan WRF. Effingham County agrees that the Effingham County Wastewater System collection of conveyance of sewer to Effingham Sewer Delivery Point, and the treatment capacity made available by Bryan County under this agreement shall be used solely to serve sewer customers located within the political boundaries of Effingham County and more specifically the Effingham County Service Area as generally shown on Exhibit “C”.

- 2.4 The maximum amount of sewer conveyance from Effingham County into Bryan County’s system will not exceed 440 gallons per minute (GPM) of peak flow (the “Maximum Sewer Delivery Rate”). In no event shall Bryan County be obligated to provide sewer conveyance and treatment capacity in excess of a monthly average of 0.25 MGD during this initial phase.
- 2.5 Effingham County may request future additional capacity within the Bryan County WRF in increments of 0.25 MGD. Said future additional capacity shall require an amendment to this Agreement and all associated costs shall be the responsibility of Effingham County. Upon Effingham County’s request for incremental capacity increases, the Parties shall agree to a mutually acceptable schedule for Bryan to permit and complete any necessary modifications, improvements, and/or expansions to the Bryan County WRF.

3. Sewer Conveyance System: 3.1 Bryan County has procured the services of a qualified engineer to prepare the survey, design, and permit for the sewer conveyance system improvements as depicted in Exhibit “B”, which are generally described as the extension of an 18-inch force main from the Bryan County transfer sewage pump station at Interstate Center in Bryan County to the Savannah-Bryan Sewer Delivery Point near the Effingham-Chatham County Line. Based on planning efforts to date and the executed Savannah-Bryan Sewer Service Agreement dated December 8, 2020, Bryan County anticipates the described 18-inch force main improvements along Interstate 16 will initially convey wastewater from Bryan County to the City of Savannah for treatment and disposal. It is further anticipated that in the future this force main system will be modified to redirect sewer such that Savannah can transfer wastewater to Bryan County’s North WRF for treatment and disposal. Upon completion of this redirection modification, Bryan shall offer Effingham County wastewater service pursuant to this Section of the Agreement. No wastewater service is available until this redirection modification is complete.

3.2 Based on planning efforts to date and the executed Savannah-Bryan Sewer Service Agreement dated December 8, 2020, Bryan County further anticipates the 18-inch force main conveyance system will be modified in the future to include a second parallel 18-inch force main for the purpose of providing additional sewer conveyance capacity to City of Savannah. Upon completion of these future parallel force main improvements, Bryan County can provide additional wastewater treatment and conveyance capacity to Effingham County. Any requests for capacity from Effingham shall follow the process as prescribed in this Section of the Agreement. Bryan County further agrees to obtain all utility and construction easements necessary for the construction of the above-referenced sewer improvements, including all legal fees, land acquisition costs, and other fees that are associated with same, which will be owned and maintained by Bryan County, except that Effingham County shall provide all reasonable administrative and legal assistance to Bryan County to obtain all necessary permits and easements associated with said acquisitions lying within Effingham County. Effingham

further agrees to provide sewer, access, and permanent and temporary construction easements on any land owned by Effingham County as required by Bryan County to construct and maintain its regional sewer system along Interstate 16. Effingham further agrees that any required permits, approvals, and easement acquisitions shall not be unreasonably withheld, conditioned, or delayed. Bryan County further agrees to accept responsibility for the administration of the construction contract(s) with the selected contractor(s) and agrees to require the awarded contract(s) to be paid via approved monthly construction payment requests for work performed to date. Effingham County shall be responsible for all costs associated with the design, permitting, and construction of all sewer improvements in Effingham County up to the Effingham Sewer Delivery Point. Said improvements shall be owned and maintained by Effingham County.

3.3 Effingham County agrees to not impair or impede Bryan County's intent to design, install, maintain, and operate the Water Project. Bryan County and Effingham County agree that they shall, in good faith, negotiate a Water Services Agreement for the Water Project. Bryan County and Effingham County agree that they shall not unreasonably condition, delay, or deny approval and execution of such Water Services Agreement.

4.. **Sewer Meter Station.** Effingham County shall design, permit, construct and install a sewage flow meter device to measure both instantaneous flow and total gallons of flow per month at the designated point of discharge to the Bryan County sewer system (the "Effingham-Bryan Sewer Metering Station"). Ownership of the sewer meter station as well as operational and maintenance responsibilities of the same shall be Bryan County's. The location and meter that is furnished shall be mutually approved and accepted by the Parties and shall measure flows to an accuracy acceptable to both parties. Both parties further agree as follows:

- 4.1. The meter installation shall include a dedicated interface to which Effingham County may connect telemetry or SCADA systems to monitor and record flow in real time independent of Bryan County's flow recording requirements. Output signals for Effingham's use shall be the raw data signals directly from the measuring instruments. The telemetry, SCADA, and other equipment used for Effingham to monitor and record flow independently of Bryan County's equipment shall be considered an integral part of the meter and shall be installed, operated, and maintained by Effingham to provide accurate sewage flow measurement data.
- 4.2 All costs for Effingham-Bryan Sewer Metering Station including design, permitting, land acquisition, easements, and construction shall be the responsibility of Effingham County. Effingham shall further be responsible for the cost, design, and installation of all wiring, cabling, hardware, software, communications services, SCADA, telemetry, and other infrastructure required for Bryan County to monitor and record flow in real time independently of Effingham's flow recording systems and to send the output signal from the interface to the location for Bryan County's use shall be borne by Effingham County.
- 4.3 After the initial calibration and final acceptance of the meter station, Bryan County shall operate, supervise, manage, maintain, repair and replace the metering station and the interconnecting sewer line with Effingham County, up to the designated Effingham Sewer Delivery Point. Periodic maintenance, calibration, and/or adjustments to instruments shall

be provided to Effingham County via fax or email within 24 hours of said operation and followed in writing within thirty (30) days.

4.4 Upon completion of Effingham County's sewer connection to Bryan County's system, the meter station described herein will be used for Bryan County to charge Effingham County for wastewater discharged into Bryan County's system.

5. **Maintenance and Operation of Sewer Master Meter** – Both Parties agree that the operation and maintenance of the Effingham-Bryan Sewer Metering Station shall be the responsibility of Bryan County, which shall include the following:

5.1 Master Sewer Meter Calibration Tests - Maintenance of the Master Sewer Meter including annual calibration by a third-party shall be the responsibility of Bryan County. Bryan County shall calibrate the Master Sewer Meter at least once every twelve (12) months or in accordance with the manufacturer's recommendation, whichever is more frequent. Master Sewer Meter calibration shall include a written report certified by the third-party calibration vendor and a copy of said report shall be provided by Bryan County to Effingham County upon the completion of each Master Sewer Meter calibration. Effingham County may request that additional calibrations of the Master Sewer Meter be performed, but such requests may be made no more frequently than once in a twelve-month (12) period. The cost of additional Master Sewer Meter calibration as requested by Effingham County shall be paid by Effingham County unless the meter is found to be inaccurate beyond the manufacturer's range of accuracy in which case the cost shall be paid by Bryan County. Effingham County shall have the right to have its representative read said meter once within such calendar month, if it so desires, and Bryan County shall have a representative available in order that said meter may be jointly read. It is expressly provided, however, that Bryan County and Effingham County shall have the right to read said meter at such other time or times within each calendar month as may be mutually agreeable. Should the representative of Effingham County fail or refuse to appear at the time agreed upon, then Bryan County's representative may read such meter and the reading so made shall be final, conclusive, and binding upon Effingham County.

5.2 Master Sewer Meter Accuracy - Should the Master Sewer Meter be found to be inaccurate beyond the manufacturer's range of accuracy, the meter will be assumed to be inaccurate since the last meter test or for a period of three (3) months, whichever time is less and the following month's billing will be adjusted to show a credit or additional charge for meter flow for that period based of time.

5.3 Master Sewer Meter Failure - In the event the Master Sewer Meter does not properly register flows due to mechanical/electrical failure, then flows during the period of such failure shall be estimated for billing purposes based on the monthly average of the last six (6) available meter readings preceding the failure until the meter is once again fully operational.

5.4 Operation and Maintenance and Sewer Quality Responsibilities – Effingham County shall be responsible for the construction, funding, operation, maintenance and compliance with applicable law and regulations of the Effingham County Sewer System located in Effingham County upstream from the Effingham Sewer Delivery Point. Wastewater/sewer collection and conveyance system including

manholes, sanitary sewers, pump stations, force mains, valves, fittings, and other appurtenances that are part of the Bryan County Sewer System shall be responsibility of Bryan County to operate and maintain. Bryan County shall be responsible for the conveyance, treatment, and disposal of sewer delivered to the Effingham Sewer Delivery Point by Effingham to meet the requirements of applicable regulatory agencies. The quality of sewer, which must meet the requirements of set forth in Section 9, up to the Effingham Sewer Delivery Point shall be the responsibility of Effingham County.

It is recognized that rules and regulations of regulatory agencies may require Bryan County to implement new disinfection technology or other changes that may affect the chemical characteristics of the delivered Sewer. Such changes may in turn require corresponding changes in the operation of the Effingham County Sewer System. The parties shall keep each other informed on the potential impact that such new regulatory requirements may have. Each party shall be responsible for making, and funding, the changes that such requirements may impose on its own system.

5.5 Master Meter Calibration Tests and Meter Failure. Maintenance of the Master Sewer Meter, including annual calibration by a third-party, shall be the responsibility of Bryan County. Bryan County shall calibrate the meter at least once every twelve (12) months or in accordance with manufacturer's recommendation, whichever is more frequent. Master Sewer Meter calibration shall include a written report certified by the third-party calibration vendor and a copy of said report shall be provided by Bryan County to Effingham County upon the completion of each Master Sewer Meter calibration. Effingham County shall have the right at all times to inspect said meter and to conduct at Effingham's expense such tests as may be appropriate so as to assure that it is accurately measuring the stage discharged. Effingham County may request that additional calibrations of the Master Sewer Meter be performed, but such requests may be made no more frequently than once in a twelve-month (12) period. The cost of additional Master Sewer Meter calibration tests as requested by Effingham shall be paid by Effingham unless the meter is found to be inaccurate beyond the manufacturer's range of accuracy in which case the cost shall be paid by Bryan County.

Effingham County shall have the right to have its representative read said meter once within such calendar month, if it so desires, and Bryan County shall have a representative available in order that said meter may be jointly read. It is expressly provided, however, that Bryan County and Effingham County shall have the right to read said meter at such other time or times within each calendar month as may be mutually agreeable. Should the representative of Effingham County fail or refuse to appear at the time agreed upon, then Bryan County's representative may read such meter and the reading so made shall be final, conclusive and binding upon Effingham County.

5.6 Master Sewage Meter Accuracy. Should the Master Sewer Meter be found to be inaccurate beyond the manufacturer's range of accuracy, the meter will be assumed to be inaccurate since the last meter test or for a period of three (3) months, whichever time is less and the following month's billing will be adjusted to show a credit or additional charge for meter flow for that period based of time.

5.7 Master Sewer Meter Failure. In the event the Master Sewer Meter does not properly register flows due to mechanical/electrical failure, then flows during the period of such failure shall be estimated for billing purposes based on the monthly average of the last six (6) available meter readings preceding the failure.

6. Metered Sewage Consumption Charge: Effingham County shall pay to Bryan County a consumption charge for each 1,000 gallons delivered through the Master Sewer Meter. The consumption charge shall be stated in terms of dollars per 1,000 gallons. The effective rate at all times shall be structured to recoup the wholesale cost of transporting, treating, and disposing of wastewater delivered by Effingham County, which shall be the same or better rate that any other wholesale user may acquire available capacity at the time of Effingham County’s written request, including capital recovery fees. Bryan County shall notify Effingham County in writing of the Effective Rate for Sewer within 30 days of Bryan County’s written notice of sewer capacity availability subject to the terms of Section 3.2 of this Agreement. Payment shall be made monthly within 30 days of the receipt of the invoice for consumption charges.

7. Sewage Treatment. All wastewater produced and transported by Effingham County to the Effingham Sewer Deliver Point shall be pretreated in accordance with GA EPD or Bryan County industrial pretreatment permit, as applicable. Bryan County will only accept for treatment, domestic strength wastewater or other wastewater pretreated in accordance with industrial pretreatment permits issued by the GA EPD or Bryan County as applicable, and delivered by Effingham County. Wastewater discharges into the Bryan County Wastewater System shall conform with the latest revisions of Sec. 30-114 – General Sewer Use Requirements of the Bryan County Code of Ordinances. Discharge limits must also conform to Bryan County’s GA EPD permit, and Bryan County further prohibits toxic materials which would interfere with Bryan County’s biological treatment processes.

All existing and new wastewater customers within the Effingham County Service Area shall submit an Industrial Pretreatment Survey, to determine if an individual industrial pretreatment permit is required. If, based on the results of the Industrial Pretreatment Survey, a individual pretreatment permit is required, those customers shall submit a full and complete industrial pretreatment permit application to Bryan County or GA EPD, as applicable. Effingham County shall be responsible for administering the submittals for all customers within the Effingham County Service Area, and shall not approve any development or site improvements without verifying the approval status of pretreatment permits. All discharges into the Bryan County Wastewater System shall not exceed the more stringent of either Bryan’s or GA EPD’s current industrial pretreatment requirements, and shall be subject to final approval of industrial pretreatment permits issued by Bryan County and GA EPD shall have characteristics which do not exceed the following parameter limits:

<u>Constituent</u>	<u>Maximum Concentration</u>
	<u>mg/L</u>
BOD	300
COD	500
pH	6.0 - 9.0
Fat, Oil, and Grease	100

TOC	200
Total Suspended Solids	200
Arsenic	0.077
Cadmium	0.004
Chromium	0.57
Copper	0.50
Cyanide	0.10
Lead	0.05
Mercury	0.014
Molybdenum	0.043
Nickel	0.61
Total PAH	0.100
Benzene	0.01
Toluene	0.7
Residual chlorine	4.00
Total phenols	21
Selenium	0.17
Silver	0.43
Surfactants	100
Total toxic organics	2.13
Zinc	0.30
Ammonia	15
Phosphorus	10
Elthylbenzene	0.3
Total xylene	0.5
Chloride	250
Sulfate	500

Delivered sewage shall contain no toxic material, trash, debris, or other characteristics which may interfere with Bryan County’s pumping, transport, or treatment processes whether or not specifically identified above. Effingham County shall be responsible for requiring any industrial treatment necessary to comply with limitations.

The parties mutually agree that no statement contained herein shall be construed as preventing any special agreement or arrangement between Effingham County and Bryan County or any user within Effingham County, whereby an industrial waste of unusual strength or character may be accepted by Bryan County for treatment from an industrial user within the Effingham County Service Area, which may require a sewer surcharge fee. As such, Effingham County shall be required to adhere to all terms and conditions of Bryan County’s Pretreatment Program as approved by GA EPD as well as its Sewer Use Regulations, and any other conditions as may be agreed upon. Bryan County agrees to assist Effingham County in the evaluation of any proposed industrial user for treatment by Bryan County, or pretreatment by said industrial user of its wastewater for treatment by Bryan County.

Effingham County shall sample and report each of the above parameters at least quarterly to demonstrate compliance.

The maximum amount of acceptable sewage that may be delivered by Effingham County in any month is 250,000 gallons per day. In no event shall Bryan County be obligated to accept in excess of an annual average of 250,000 gallons per day, unless by amendment to this Agreement.

- 9. Sewer Use Regulations.** Effingham County shall adopt and enforce regulations to prevent the discharge into its sewer system of any materials which by reason of character or quantity would:
- a. Interfere with the operation or efficiency of the sewage transport and treatment systems of Bryan County, or not be susceptible to treatment by the treatment process.
 - b. In any way cause a violation of any directive, regulation, or permit of the Environmental Protection Division of the Department of Natural Resources (“EPD”) or the industrial pre-treatment program of Bryan County or any other regulatory agency.
 - c. Constitute a hazard to human or animal life due to toxicity, flammable or explosive characteristics of the pollutant(s).

Such regulations shall be no less stringent than the sewer use provisions of the Bryan County Unified Development Ordinance (UDO) or Engineering Design Manual (EDM), as amended, and as adopted pursuant to, and in accordance with, the regulations of the EPD or any successor agency.

Effingham County shall notify Bryan County of any violation of the sewer use regulations within 24 hours and take immediate corrective action to stop such violation and minimize the effects of such violation.

- 10. Purchase of Additional Wastewater Conveyance and Treatment Capacity.** Bryan County shall complete any and all modifications, improvements, and/or expansions to the Bryan County WRF necessary to accommodate acceptance of additional conveyance, treatment, and disposal of sewage following the written request, notification, and mutually agreement process described in Section 3 of this Agreement. Bryan County shall have a minimum of up 60 months to complete the required plant and conveyance system improvements necessary to accommodate Effingham’s request for additional capacity. Effingham may request flows in increments of no less than 0.25 MGD. Effingham County shall be responsible for 100 percent of costs associated with said modifications, improvements, and/or expansions by Bryan County necessary to accommodate same. As it shall be necessary for Bryan County and Effingham County to develop a separate and specific agreement for these efforts in the future Bryan County shall be under no obligation to construct said facilities within the 60-month time frame until such time that the agreement has been mutually agreed upon and executed by both parties.

- 11. Required Future Sewage Treatment Improvements.** In the event that Bryan County is required by any regulatory agency, or by any law, rule, or regulation, within the terms of this Agreement, to make improvements to the sewage transport system, to increase the level of treatment, to undertake a capital maintenance project, or make other improvements to (such as disposal of effluent by land application), or change, or eliminate the discharge of, the facility treating sewage delivered by Effingham County so as to increase the capital or operating costs for providing sewage service under this agreement, then the sewer capital cost recovery charge and/or the sewer metered consumption charge shall be equitably adjusted. Said adjusts will be reviewed in detail between both parties.

For purposes of this section “capital maintenance” shall mean a renewal or replacement of facilities or equipment costing in excess of \$250,000.

12. Future Connections to Sewer System. Effingham County agrees that it will not allow other wholesale or municipal sewer customers from within Effingham County to connect to the sewer conveyance system and discharge into Bryan County’s system without prior consent from Bryan County.

13. Interest on Overdue Payments and Non-Payment. Interest at the legal rate shall be charged on the unpaid balance of any amount not paid when due. Said interest shall begin to accrue on the payment due date. Bryan County will be relieved of its obligation to continue to accept sewage from Effingham County in the event that payments due hereunder remain unpaid in excess of ninety (90) days after the date due. Effingham County shall be provided notice of non-payment and shall have ten (10) days from the date of such notice to make payment before Bryan County is relieved of its obligations.

The foregoing notwithstanding, interest on an overdue unpaid balance shall not accrue during any period required to investigate the accuracy of meter calibrations as provided in Section 7.

14. Excess Sewage Usage. Excess sewage usage means sewage delivered by Effingham County through the meter station and Sewer Delivery Point, in any month, in excess of the quantities specified in this agreement, or with characteristics exceeding the maximum concentrations provided in Section 10 of this agreement. Bryan County shall give notice to Effingham County of the occurrence of excess sewage usage. Upon receipt of such notice, Effingham County shall immediately take steps to eliminate such excess sewage usage.

If after 30 days of such notice excess sewage usage continues to occur, Bryan County, at its option, may adjust the Sewage Capital Cost Recovery Charge to equitably recover additional costs resulting from of such excess usage and Effingham County shall pay charges at such adjusted rates, and/or Bryan County may install physical devices to limit the quantity of sewage delivered to be within the quantities provided for under this agreement. In addition, it is agreed that the consumption charge for excess sewage delivered shall be 1.5 times the consumption charges defined in Section 9 hereof.

15 Indemnification. Bryan County shall indemnify and hold Effingham County harmless for any costs it may suffer that resulted from the negligence of Bryan County in the operation of its water system. Effingham County shall indemnify and hold Bryan County harmless for any costs it may suffer that resulted from the negligence of Effingham County in the operation of its water system.

16. Provisions of Law. All generally applicable provisions of law now or hereafter in effect related to water or sewer service by Effingham County and/or Bryan County shall be applicable to this Agreement.

17. Notices. Any notices required to be given to any party under the terms of this Agreement, shall be forwarded by United States Postal service as follows:

If to Bryan County:

Bryan County Board of Commissioners

ATTN: County Administrator
P.O. Box 430
51 North Courthouse Street
Pembroke, GA 31321

If to Effingham County: Effingham County Board of Commissioners
ATTN: County Manager
804 S Laurel Street
Springfield, Georgia 31329

18. Term. The Agreement shall be effective for an initial term ending on December 31, 2043. The term of this Agreement may be extended under the same terms and provisions upon mutual agreement, or other mutually agreeable terms and provisions, by ten (10) year renewal terms to the extent allowed under Article IX, Section III, Paragraph 1 of the Constitution of the State of Georgia.

However, the parties recognize that changing environmental conditions, changing costs, new or changed laws, rules, regulations or orders of the state or federal governments, or other changed circumstances, may make renegotiations of provisions of this Agreement necessary prior to the end of the initial term or any extended term. Therefore, it is agreed that the parties may call for the renegotiation of provisions of this Agreement affected by changed circumstances to achieve an equitable revision.

19. Miscellaneous.

- a. **Governing Law.** This agreement is a Georgia contract and shall be construed and enforced in accordance with the laws of the State of Georgia.
- b. **Severability.** If any provision of this agreement shall be declared invalid or unenforceable for any reason by a court of competent jurisdiction, the parties declare that it shall be severable, and that all remaining provisions of this agreement shall remain in full force and effect.
- c. **Entire Agreement.** This instrument represents the entire agreement between the parties and supersedes any prior oral or written understandings.
- d. **Headings.** The headings of the sections of this agreement have been inserted for convenience of reference only and shall in no way restrict or otherwise modify any of the terms or provisions hereof.
- e. **Waivers.** No delay or failure to exercise a right under this agreement shall impair such right or shall be construed to be a waiver thereof, and any such rights may be exercised from time to time and as often as deemed expedient. Any waiver shall be in writing and signed by the party granting such waiver.
- f. **Amendments.** No amendment to this agreement shall be effective unless it is in writing and signed by duly authorized representatives of the parties hereto.

- g. **Counterparts.** This Agreement may be signed in several counterparts, each one of which shall be an original and all of which when taken together will constitute one agreement between the parties.

[Signatures begin on following page]

IN WITNESS WHEREOF, the parties have caused these presents to be executed by their duly authorized officers and their seals affixed as of the day and year first above written:

Executed in the presence of:

BRYAN COUNTY BOARD OF COMMISSIONERS

Witness

Ben Taylor
County Administrator

Notary Public
(SEAL)

Attest: _____

Lori Tyson
County Clerk
(SEAL)

Executed in the presence of:

EFFINGHAM COUNTY BOARD OF COMMISSIONERS

Witness

Tim Callanan
County Manager

Notary Public
(SEAL)

Attest: _____

Stephanie Johnson
County Clerk
(SEAL)

Space Above This Line for Recorder's Use

After recording return to:

Aaron M. Kappler
Thompson, O'Brien, Kappler & Nasuti, P.C.
100 Timber Trail
Suite 201
Richmond Hill, Georgia 31324

STATE OF GEORGIA)
)
COUNTY OF EFFINGHAM)

PERMANENT EASEMENT FOR WATER, SEWER AND ACCESS

THIS PERMANENT SEWER EASEMENT ("Easement") is made as of the ____ day of August, 2023 by and between **EFFINGHAM COUNTY, GEORGIA**, a political subdivision of the State of Georgia, and **EFFINGHAM COUNTY BOARD OF COMMISSIONERS** ("Grantor") and **BRYAN COUNTY, GEORGIA**, a political subdivision of the State of Georgia (together with its successors and assigns, "Grantee").

WITNESSETH:

WHEREAS, Grantor owns certain real property by Warranty Deed dated October 21, 2016, and recorded in Deed Book 2374, Pages 882-883, in the records of the Clerk of Effingham County, and comprised of approximately 1 acres +/-, being described by legal metes and bounds and being more fully shown on the Minor Subdivision Well Plat, dated May 3, 2016 and prepared by Hussey Gay Bell, recorded at Plat Cabinet 0184, Page C1-D1 in the records of the Clerk of Effingham County (the "Property"), and attached hereto as Exhibit "A" and incorporated herein by such reference; and

WHEREAS, Grantee requires certain temporary and permanent easement rights for the construction and maintenance of the project identified as the I-16 Regional Sewer Improvements Project/I-16 Force Main Improvements/PI Number 29088.0000 (the "Project"); and

WHEREAS, as set forth herein, Grantor agrees to grant and convey to Grantee such easement rights over a portion of the Property identified as Parcel 10A for the Project, and being described by legal metes and bounds and being more fully shown and identified on the Easement Plat for Bryan County Board of Commissioners, dated _____ and prepared by Thomas & Hutton, attached hereto at Exhibit “B”, and incorporated herein by such reference; and

WHEREAS, Grantor and Grantee have entered into that certain Intergovernmental Agreement Between Effingham County and Bryan County as of _____, 2023 (“IGA”), relating to the issuance of certain development and building permits, inspections, final plats and certificates of occupancy and collection of fees thereof for the Project and for the provision of emergency services on property located in the jurisdiction of Effingham County; and

WHEREAS, Grantor and Grantee have entered into that certain Sewer Service Agreement between Effingham County and Bryan County as of _____, 2023 (“Sewer Service Agreement”), relating to the grant of certain sewer capacity and related rights for the Project;

NOW THEREFORE, for and in consideration of the premises, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Grantor grants and conveys an easement as set forth herein:

**Article 1
Definitions**

1.1 “Permanent Easement Area” shall mean and refer to that the area comprised of 0.003 acres +/- (135 square feet) and as more fully described by metes and bounds description and as shown and labeled as “Required Permanent Water, Sewer and Access Easement Area” on the Easement Plat defined below and attached hereto as on Exhibit “B”, and incorporated herein by such reference.

1.2 “Temporary Construction Easement Area” shall mean and refer to the area comprised of 0.199 acres +/- (866 square feet) and as more fully described by metes and bounds description and as shown and labeled as “Temporary Construction Easement Area” on the Easement Plat attached hereto as on Exhibit “B”, and incorporated herein by such reference.

1.3 “Easements” shall mean and refer to collectively, (i) the Temporary Construction Easement, and (ii) the Required Permanent Water, Sewer and Access Easement.

1.4 “Water/Sewer Facilities”, “Utilities Facilities”, or “Water, Sewer” shall mean and refer to collectively, the water, sewer, reuse water and wastewater infrastructure and equipment, manholes, sampling stations, fire hydrants, utility piping and equipment useful for such purposes and other water and sewer infrastructure, to be constructed within the Permanent Easement Area and operated and maintained by the Grantee.

1.4 “Easement Plat” shall mean and refer to that plat entitled “Exhibit A Bryan County I-16 Regional Sewer Improvements Project”, prepared by Thomas & Hutton, Sheet 4 of 6, attached hereto as Exhibit “B” and incorporated and made a part hereof by such reference.

**Article 2
Grant of Easements**

2.1 Grantor hereby grants and conveys unto the County, its agents, employees and contractors (collectively, the “Grantee Agents”), a temporary non-exclusive access and construction easement (the

“Temporary Construction Easement”) for the purpose of installing and constructing the Water/Sewer Facilities, and access thereto, in, on, over, under, upon, across, and through the Permanent Easement Area. Upon the earlier of (a) two (2) years from the date of this Agreement or (b) completion and final acceptance of the initial Water/Sewer Facilities by the Grantee, the Temporary Construction Easement shall automatically terminate. Grantee will provide written notice to Grantor upon completion and final acceptance as set forth in subsection (b) above. If Grantee needs additional time beyond two (2) years from the date of this Agreement, Grantee shall request such additional time from Grantor, and Grantor will promptly provide such additional time, at no additional cost to Grantee, so long as the request is reasonably necessary to complete the installation and construction of the Water/Sewer Facilities as described herein.

2.2 Grantor hereby grants and conveys unto the Grantee, the Grantee Agents and the Grantee’s successors and assigns, a perpetual exclusive access and utility easement (the “Required Permanent Water, Sewer, and Access Easement”) for the purpose of utilizing, testing, operating, maintaining, repairing, renewing, expanding and improving the Water/Sewer Facilities, and for access thereto, in, on, over, under, upon, across, and through the Permanent Easement Area.

2.3 The grant of the rights herein includes (and Grantor hereby acknowledges and consents to the Grantee’s grant of) the right at all times deemed necessary by Grantee for the Grantee Agents to exercise the rights herein granted to the Grantee, including, without limitation, to access said Permanent Easement Area, as necessary to obtain access to the Water/Sewer Facilities and for the purpose of exercising the rights herein granted and for no other uses or purposes; provided, however, that Grantor reserves the right to use the Permanent Easement Area in common with Grantee, and may cross and recross said Permanent Easement Area with persons, equipment, vehicles, fences, landscaping and similar uses, provided that such reservation of rights do not interfere with Grantee’s rights hereunder. The failure of the Grantee to exercise any of the rights herein granted shall not be construed as a waiver or abandonment of the right hereafter at any time, and from time-to-time to exercise any or all of the same. Any waiver shall be in writing and signed by the party granting such waiver.

2.4 No building, shed, mobile home, swimming pool, berms or other such permanent structures shall be erected or constructed within the Permanent Easement Area, without Grantee’s express written consent. Grantor furthermore warrants that no fencing, crops, trees, large shrubs, or any other vegetation and landscaping features shall be erected or planted within the Permanent Easement Area in such manner as materially and adversely interferes with Grantee’s exercise of its rights granted herein, including, without limitation, access to and/or use or enjoyment of the Permanent Easement Area. No other utilities shall be permitted within the Permanent Easement Area without prior written encroachment approval issued by Grantee, subject to any existing utilities for Grantor’s use of the Property. In no case shall utilities encroachments approved by Grantee be installed within five feet of the Water/Sewer Facilities. No fill material or paving shall be placed within the Permanent Easement Area unless approved in writing by the Grantee (which approval shall not be unreasonably withheld, conditioned or delayed). Any of the foregoing items placed upon or planted within the Permanent Easement Area in contradiction or violation of this Section 2.4 shall be promptly removed at the Grantor's expense.

2.5 Grantee shall have the right to cut away and keep clear, remove and dispose of all trees and to remove and dispose of all obstructions now or in the future on the Permanent Easement Area by any person, which removal is necessary for the Grantee’s use of the Easement Area; provided, however, that the Grantee shall restore the surface area and all permitted landscaping, paving and other permitted improvements to the same condition as existed before such disturbance of the surface area; and, further provided that, if the affected area within the Permanent Easement Area is natural and has not been improved with landscaping, such areas shall be smoothed to commercial lawn grade and seeded with grass following such disturbances. Except for the rights, privileges, benefits and easements granted herein, Grantor hereby reserves all its right, title and interest in and to the Permanent Easement Area incident to the fee simple estate thereof and for any and all purposes not inconsistent with Grantor’s grant of rights herein.

2.6 Grantee and Grantee's Agents shall not disturb the existing water tower owned and maintained by Grantor on the Property, any existing or current utility connections to the water tower on the Property, or the security fence surrounding the water tower on the Property. No rights granted in the Temporary Construction Easement Area or the Permanent Easement Area shall disrupt, limit, prevent or hinder Grantor's use of the Property for purposes of maintenance and operation of the water tower on the Property. No areas of the Property outside the Temporary Construction Easement Area or the Permanent Easement Area shall be used for storage or staging of materials and equipment, ingress/egress or access.

2.7 Grantee shall have the right to cut away and keep clear, remove and dispose of all trees and to remove and dispose of all obstructions now or in the future on the Permanent Easement Area, which removal is necessary for the purposes and uses set forth herein and as necessary for the Grantee's use of the Permanent Easement Area; provided, however, that the Grantee shall minimize any such clearing and removal of existing trees and natural areas and wetlands located in the Permanent Easement Area; and further shall restore all disturbed areas existing in the Permanent Easement Area to the same condition, cut and contour as existed immediately before such disturbance in compliance with federal, state and local requirements. Except for the rights, privileges, benefits and easements granted herein, Grantor hereby reserves all its right, title and interest in and to the Permanent Easement Area incident to the fee simple estate thereof and for any and all purposes not inconsistent with Grantor's grant of rights herein.

2.8 Limitation of Easement Rights. The Grantor does not convey fee simple title to the Permanent Easement Area or the Temporary Easement Area, but merely grants the rights, privileges and easement rights herein above set out. No rights granted in this Sewer Easement or in the Permanent Easement Area can be assigned to any party without the express consent of Grantor.

[Signatures on next page]

IN WITNESS WHEREOF, the Grantor has executed this instrument, under seal, after being duly authorized to do so, and delivers the same to Grantee.

Signed, sealed and delivered in the presence of:

Witness

Notary Public

My commission expires: _____

[AFFIX NOTARIAL SEAL OR STAMP]

GRANTOR:

EFFINGHAM COUNTY, GEORGIA, a political subdivision of the State of Georgia,

By: _____

Name: _____

Title: _____

Attest: _____

Name: _____

Title: _____

Signed, sealed and delivered in the presence of:

Witness

Print Name: _____

Notary Public

My commission expires: _____

[AFFIX NOTARIAL SEAL OR STAMP]

GRANTEE:

BRYAN COUNTY, GEORGIA, a political subdivision of the State of Georgia,

By: _____

Name: _____

Title: _____

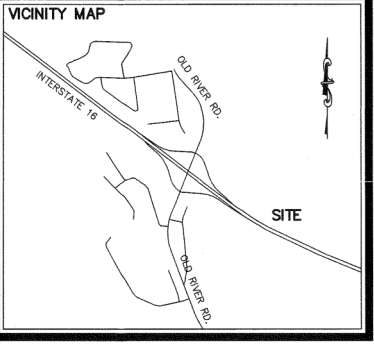
Attest: _____

Name: _____

Title: _____

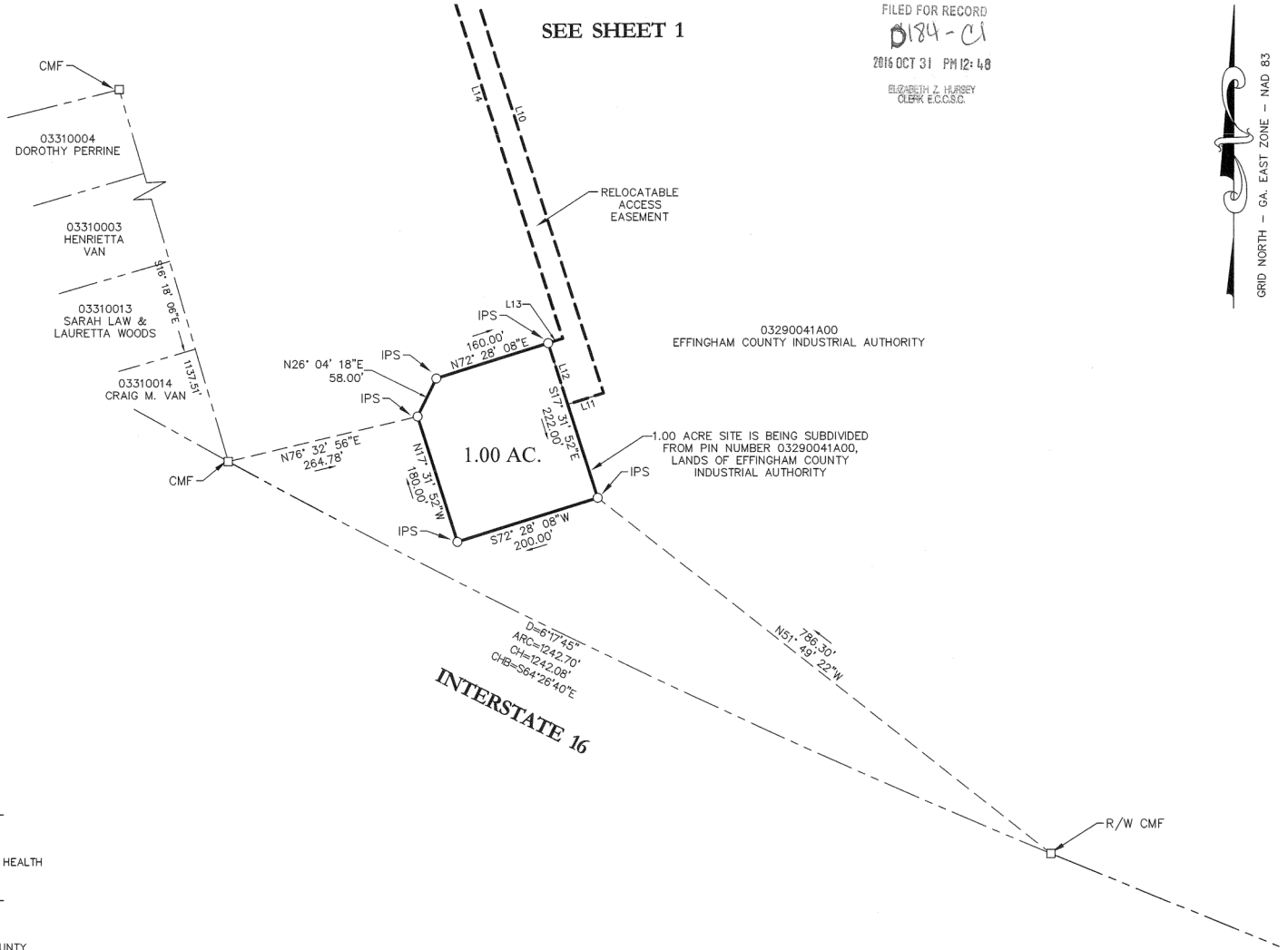
Exhibit "A"

J:\Dsurveys\EFFINGHAM\Logisticenter\wellsite_plat\Plat.dwg



REFERENCES:
 1. PLAT CABINET C97 PAGE A1

NOTES:
 1. FEMA FLOOD MAPS SHOULD BE CHECKED PRIOR TO ANY CONSTRUCTION.
 2. OWNER: EFFINGHAM COUNTY DEVELOPMENT AUTHORITY
 3. PARENT PIN: 03290041A00
 4. NO GUARANTEE, EITHER STATED OR IMPLIED IS MADE THAT THIS PROPERTY IS NOT SUBJECT TO EASEMENTS, CLAIMS, PRESCRIPTIONS, RESTRICTIONS, SUB-SURFACE CONDITIONS, OR ANY OTHER MATTERS OF TITLE THAT ARE NOT VISIBLE, NOT DISCLOSED, OR NOT DISCOVERED BY THE TITLE EXAMINATION.
 5. THIS SURVEY DOES NOT ADDRESS ANY ENVIRONMENTAL ISSUES.
 6. THE COORDINATES AND BEARING, AS SHOWN HEREON, ARE IN ACCORDANCE WITH THE GEORGIA STATE PLANE GRID COORDINATE SYSTEM, EAST ZONE NAD'83.
 7. IMPROVEMENTS EXIST BUT ARE NOT SHOWN.



APPROVED FOR RECORDING BY EFFINGHAM COUNTY ZONING ADMINISTRATOR.

 ZONING ADMINISTRATOR DATE 07/29/2016

APPROVED BY EFFINGHAM COUNTY DEPARTMENT OF PUBLIC HEALTH DIVISION OF ENGINEERING AND SANITATION.

 DIRECTOR DATE 7-29-16

I THE UNDERSIGNED AS REPRESENTATIVE OF EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY, AGREE TO THE RECORDING OF THIS PLAT.

 JOHN HENRY, ECIDA CEO DATE 8/2/16

I HEREBY CERTIFY THAT THIS PLAT IS A TRUE, CORRECT AND ACCURATE SURVEY AS REQUIRED BY THE EFFINGHAM COUNTY SUBDIVISION REGULATIONS AND WAS PREPARED FROM AN ACTUAL SURVEY OF THE PROPERTY MADE UNDER MY SUPERVISION, AND THAT MONUMENTS SHOWN HAVE BEEN LOCATED AND PLACED TO THE SPECIFICATIONS SET FORTH IN SAID REGULATIONS.

MINOR SUBDIVISION
 WELL SITE PLAT
 BEING A 1.00 ACRE PORTION OF LANDS OF EFFINGHAM COUNTY DEVELOPMENT AUTHORITY, EIGHTH G.M. DISTRICT, EFFINGHAM COUNTY, GEORGIA
 FOR: EFFINGHAM COUNTY DEVELOPMENT AUTHORITY

FIELD DATE: APR. 29, 2016
 PLAT DATE: MAY 3, 2016
 REVISED:
 JOB NO.
 SCALE: 1"= 100'

ERROR OF CLOSURE: FIELD - 1/45,789
 ERROR OF CLOSURE: PLAT - 1/INFINITY
 ANGULAR ERROR: 1" PER POINT
 NUMBER OF LOTS: N/A
 AREA: 1.00 ACRE
 EQUIPMENT USED: TOTAL STATION

HUSSEY GAY BELL
 Established 1958
 329 COMMERCIAL DRIVE, SAVANNAH, GA 31406 / T:912.354.4626

HUSSEY, GAY, BELL & DEYOUNG, INC.
 CERTIFICATE OF AUTHORIZATION: LSF 300
 THIS SURVEY WAS PREPARED IN CONFORMITY WITH THE TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA AS SET FORTH IN CHAPTER 180-7 OF THE RULES OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN THE GEORGIA PLAT ACT O.C.G.A. 15-6-67.

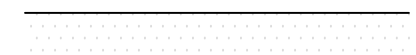




Exhibit "B"

LEGEND

- CONC. MONUMENT FOUND
- GUY WIRE
- IRON PIPE FOUND
- IRON REBAR FOUND
- ⊕ UNDERGROUND UTILITY LINE MARKER
- ☆ LIGHT POLE
- ⊕ POWER POLE
- ⊕ SIGN
- ⊕ SANITARY MANHOLE
- ⊕ TELEPHONE BOX
- ⊕ WATER METER
- COMPUTED POINT (NO MONUMENT)

HATCH PATTERN LEGEND

-  ASPHALT PAVEMENT
-  CONCRETE PAVEMENT
-  GRAVEL/EARTH DRIVE



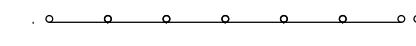


LINE-TYPE LEGEND (UTILITIES)

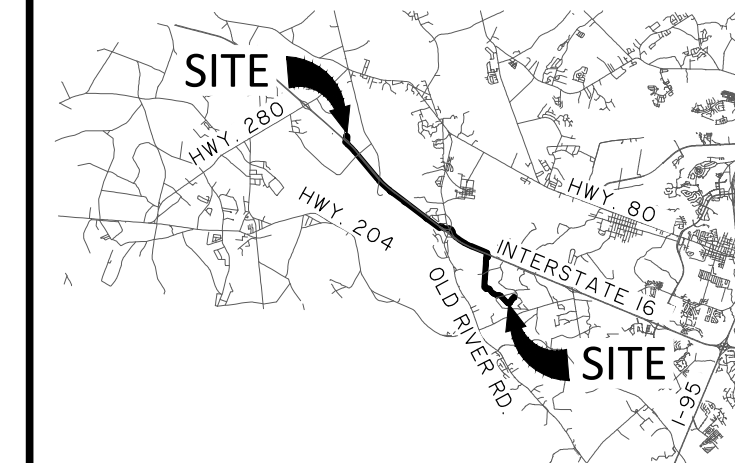
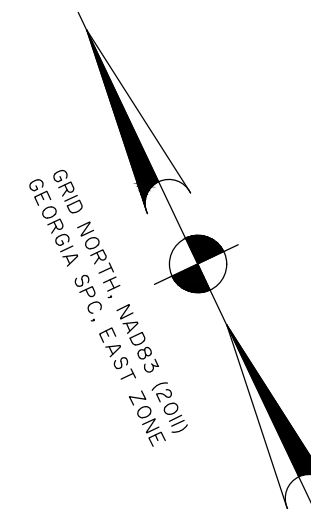
- UTL — UTL — UNDERGROUND TELEPHONE LINE
- GAS — GAS — UNDERGROUND NATURAL GAS LINE
- OHP — OHP — OVERHEAD POWER LINE
- UGP — UGP — UNDERGROUND POWER LINE
- SS — FM — SANITARY SEWER FORCE MAIN
- SS — SS — SANITARY SEWER LINE
- W — W — STORM DRAINAGE LINE
- W — W — WATER DISTRIBUTION LINE

LINE-TYPE LEGEND (BOUNDARIES)

- ADJOINER PROPERTY LINE

LINE-TYPE LEGEND (PLANIMETRICS)

-  WOODS LINE
-  RAIL ROAD TRACKS
-  GUARD RAIL
-  DITCH/CREEK CENTER-LINE
-  WIRE FENCE



VICINITY MAP not to scale

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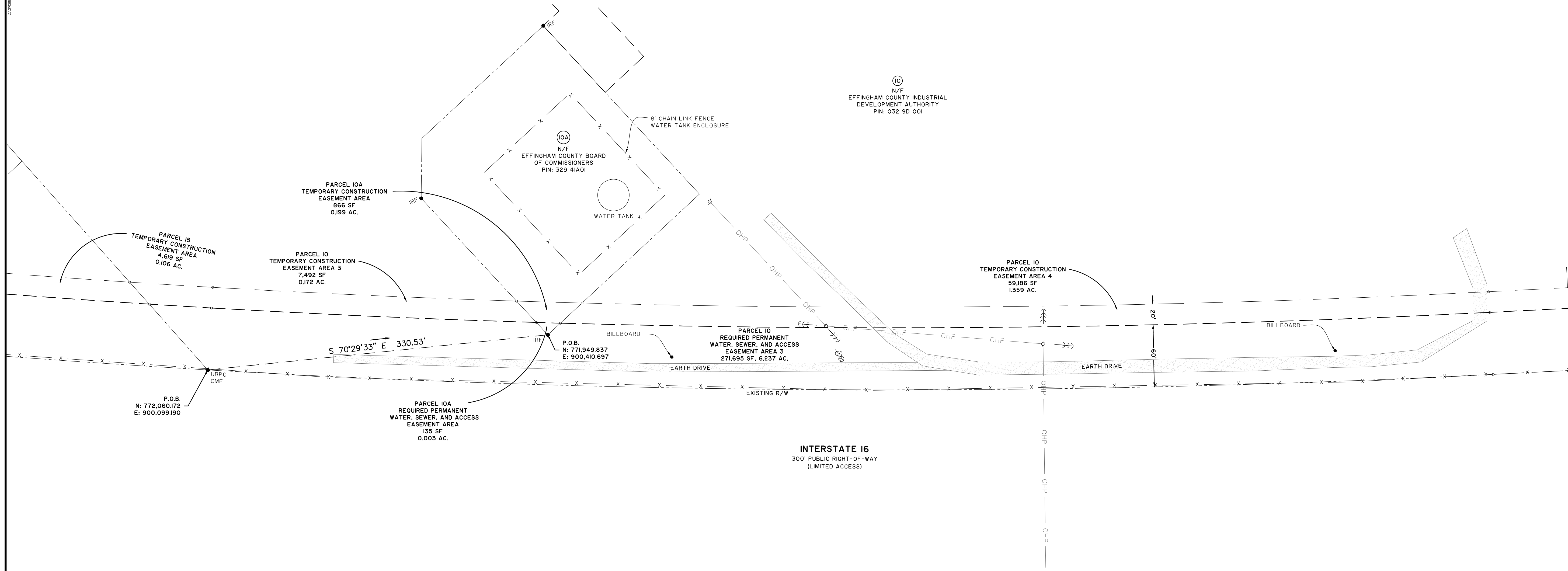


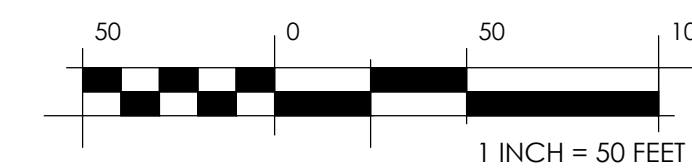
EXHIBIT A
BRYAN COUNTY
I-16 REGIONAL SEWER
IMPROVEMENTS
PROJECT

EFFINGHAM COUNTY, GEORGIA

prepared for
 BRYAN COUNTY BOARD
 OF COMMISSIONERS



50 Park of Commerce Way
 Savannah, GA 31405 • 912.234.5300
 www.thomasandhutton.com



ACREAGE TABLE - REQUIRED PERMANENT WATER, SEWER, AND ACCESS EASEMENT

OWNER	PARCEL #	SQUARE FOOTAGE	ACRES
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #10	341,428 SF	7.838 AC.
EFFINGHAM COUNTY BOARD OF COMMISSIONERS	PARCEL #10A	135 SF	0.003 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #11	40,562 SF	0.931 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #12	22,837 SF	0.524 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #13	21,432 SF	0.492 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #14	20,284 SF	0.465 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #15	18,471 SF	0.424 AC.

ACREAGE TABLE - TEMPORARY CONSTRUCTION EASEMENT

OWNER	PARCEL #	SQUARE FOOTAGE	ACRES
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #10	100,934 SF	2.317 AC.
EFFINGHAM COUNTY BOARD OF COMMISSIONERS	PARCEL #10A	866 SF	0.199 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #11	12,395 SF	0.285 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #12	7,679 SF	0.176 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #13	7,164 SF	0.164 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #14	6,755 SF	0.155 AC.
EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	PARCEL #15	4,619 SF	0.106 AC.

Staff Report

Subject: Property tax levy & millage rates for 2023
Author: Mark W. Barnes, Finance Director
Department: Finance, Tax Assessor, Tax Commissioner
Meeting Date: 8/29/23
Item Description: Public hearing on the property tax levy & millage rates, resolution to levy property taxes, and approval of the PT32.1 and PT35 forms for submission of millage to the State

Summary Recommendation:

Staff recommends approval of the resolution to levy taxes, approval of the proposed millage rates, and approval of the PT32.1 and PT35 forms for submission to the State.

Executive Summary/Background:

Each year the Board of Commissioners is required to adopt a millage for the county. The millage process is set by the Georgia Department of Revenue. This action requires the Board of Commissioners to set a millage rate for the county and the Hospital Authority. The County also adopts a millage on behalf of the Industrial Development Authority, and the Board of Education.

1. Effingham County may formally set and adopt the millage once the Board of Education's millage rate is received.
2. The process steps are governed by whether the Board elects to use the rollback rate or not.
3. Attached are the documents related to the filing requirements: the levy resolution which includes the County's intended use for the insurance proceeds from the State, the PT32.1 forms, the PT35 form, and the schedule of sales tax and insurance premiums received.
4. The Board of Commissioners' main County M&O rate is proposed at 5.939, down from last year's 6.939. This 5.939 is well below the rollback rate of 6.580.
5. The Medical Indigent rate is proposed to go down from 1.580 to 1.480.
6. The Board of Education is maintaining their rate at 15.810.
7. The three new special districts created at the July 18th, 2023 meeting are included in the levy resolution and attached PT35 form – each district is proposed to have a 1.100 millage rate.
8. The rates for public works, parks, and recreation remain the same as last year. The Industrial Development Authorities rate also remains the same.

Alternatives for Commission to Consider:

- 1. Approve the County developing a millage for the unincorporated residents, the resolution to levy taxes, and the PT32.1 and PT35 forms for submission to the State.
- 2. Do not approve of the millage rates, the resolution to levy taxes, or the P32.1 and PT35 forms as presented.
- 2. Provide staff with direction.

Recommended Alternative:

Staff recommends approval – Alternative #1 - Approve the County developing a millage for the unincorporated residents, the resolution to levy taxes, and the PT32.1 and PT35 forms for submission to the State.

Other Alternatives:

n/a

Department Review: *(list departments)*

Finance, Tax Assessor, Tax Commissioner

Funding Source:

None required - existing software and staff preparation time are already accounted for in the budget.

Attachments:

- 1. Resolution to Levy the 2023 Taxes
- 2. PT 35 – County Millage Rate Certification
- 3. PT 32.1 – Computation of Millage Rate Rollback & Percentage Increase
- 4. Tax Digest & 5-year history for 2023
- 5. Insurance Premium & Local Option Sales Taxes Proceeds for 2023 Millage Adjustment

NOTICE

The Effingham County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Administrative Complex 804 S. Laurel Street, Springfield, GA 31329 on 8/29/2023 at 5:00 PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		COUNTY WIDE	2018	2019	2020	2021	2022	2023
C o u n t y w i d e	V A L U E	Real & Personal	1,912,202,189	2,174,263,466	2,262,997,975	2,501,129,617	3,095,865,682	3,907,780,064
		Motor Vehicles	41,093,790	35,108,070	31,229,400	26,625,270	25,189,620	24,907,060
		Mobile Homes	19,510,793	18,937,196	22,170,857	22,013,267	28,511,826	30,393,036
		Timber - 100%	11,885,973	10,842,021	10,787,245	10,251,449	11,366,112	9,589,306
		Heavy Duty Equipment	344,932	711,931	618,452	692,787	732,015	1,246,656
		Gross Digest	1,985,037,677	2,239,862,684	2,327,803,929	2,560,712,390	3,161,665,255	3,973,916,122
		Less Exemptions	231,235,376	299,746,700	306,421,417	371,152,938	509,873,692	729,057,159
		NET DIGEST VALUE	1,753,802,301	1,940,115,984	2,021,382,512	2,189,559,452	2,651,791,563	3,244,858,963
A r e a	R A T E	Gross Maintenance & Operation Millage	10.3780	9.9290	10.8730	10.8330	10.3040	9.7360
		Less Rollback (Local Option Sales Tax)	3.8200	3.3710	3.3450	3.4960	3.3650	3.7970
		NET M&O MILLAGE RATE	6.5580	6.5580	7.5280	7.3370	6.9390	5.9390
T A X	TOTAL M&O TAXES LEVIED		\$11,501,435	\$12,723,281	\$15,216,968	\$16,064,798	\$18,400,782	\$19,271,217
	Net Tax \$ Increase			\$1,221,845	\$2,493,687	\$847,830	\$2,335,984	\$870,436
	Net Tax % Increase			10.62%	19.60%	5.57%	14.54%	4.73%

Item IX. 1.

2023		COUNT	968		Year Totals >>	279,132,734	162,654,531	
Total		COUNT	1059		GRAND TOTAL	303,475,089	174,920,031	132,068,161

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still within the 45 day appeal period. O.C.G.A. 48-5-306 and 48-5-311

_____ Date
 _____ Signature, Chairman Board of Tax Assessors

I recognize that, pursuant to O.C.G.A. 48-5-304, the Revenue Commissioner is not required to disapprove or withhold approval of any county digest solely because appeals have been filed or arbitrations demanded on the assessment of any property or number of properties in the county. I further recognize that this listing, certified above by the chairman of the board of assessors, represents the pending appeals and arbitrations filed in the county at the time this digest is being submitted to the Revenue Commissioner for examination.

_____ Date
 _____ Signature, Chairman Board of Commissioners

_____ Date
 _____ Signature, Chairman Board of Education or School Superintendent

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2023 MILLAGE ADJUSTMENT

Shown below are the 2022 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2023 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8.3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the insurance premium tax proceeds exceed the cost of the service, then the 2023 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

Applicable services include:

- a. Police protection, except such protection provided by the county sheriff;
- b. Fire protection;
- c. Curbside or on-site residential or commercial garbage & solid waste collection;
- d. Curbs, sidewalks and street lights;
- e. Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service.

Please contact the Local Government Services Division at 404-724-7003 if you have any questions.

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	984,796.12	2,896,424.37	Cook	653,681.96	3,288,709.95
Atkinson	400,014.34	364,914.51	Coweta	7,276,570.11	23,088,804.40
Bacon	581,000.21	1,089,244.32	Crawford	860,004.35	662,640.02
Baker	168,733.60	319,311.10	Crisp	709,346.66	2,759,508.84
Baldwin	2,013,004.65	5,724,142.24	Dade	1,068,293.16	2,857,173.25
Banks	1,108,453.42	3,879,235.87	Dawson	1,839,733.17	11,357,178.16
Barrow	4,084,926.13	12,189,271.85	Decatur	1,045,301.22	3,278,462.32
Bartow	5,691,790.30	22,347,450.35	Dekalb	31,885,960.33	
Ben Hill	618,740.27	1,415,131.95	Dodge	961,804.18	1,378,448.68
Berrien	809,331.33	1,352,422.94	Dooly	319,466.92	897,638.17
Bibb		77,286,274.64	Dougherty	1,194,673.18	7,581,514.33
Bleckley	569,731.14	958,469.35	Douglas	7,754,938.55	23,989,246.85
Brantley	1,256,539.65	1,416,277.80	Early	357,358.24	894,396.11
Brooks	854,861.42	1,029,164.04	Echols	279,760.45	219,771.14
Bryan	2,023,744.30	6,468,319.39	Effingham	3,794,804.18	12,321,086.40
Bulloch County	3,505,589.81		Elbert	1,061,940.12	1,977,393.04
Bulloch School		16,471,223.01	Emanuel	901,601.61	1,781,674.35
Burke	1,256,464.01	4,845,336.99	Evans	540,234.90	1,157,748.80
Butts	1,445,693.71	4,558,738.28	Fannin	1,747,689.79	7,608,646.47
Calhoun	92,270.28	296,366.83	Fayette	4,074,942.79	16,994,467.99
Camden	1,285,733.36	59,636,961.51	Floyd	4,525,251.99	11,559,139.49
Candler	517,848.02	901,565.15	Forsyth	19,132,544.28	50,555,483.68
Carroll	5,575,696.14	15,942,732.96	Franklin	1,299,422.63	3,471,951.09
Catoosa	4,144,221.13	10,821,666.70	Fulton	100,514.10	19,283,142.50
Charlton	562,697.42	916,587.68	Gilmer	2,217,511.88	5,981,985.78
Chatham	6,930,707.84	26,366,729.34	Glascok	160,035.99	153,929.59
Chattahoochee/Cusseta		1,113,644.19	Glynn	5,302,515.62	24,241,032.28
Chattooga County	1,333,910.54		Gordon	2,912,791.10	9,080,913.43
Chattooga School		2,283,112.25	Grady	1,170,773.67	2,027,059.85
Cherokee	13,789,717.13		Greene	1,019,964.71	5,356,787.14
Clarke/Athens		33,230,932.28	Gwinnett	54,680,953.84	
Clay	133,791.90	253,570.02	Habersham	2,488,272.20	
Clayton	17,847,415.97	43,685,299.99	Habersham School		9,467,144.20
Clinch	289,819.42	385,956.83	Hall	10,455,281.12	38,479,057.25
Cobb	43,074,336.36		Hancock	551,957.77	458,383.61
Coffee	2,046,584.98	4,817,507.78	Haralson	1,389,650.86	2,741,907.23
Colquitt County	2,147,174.70		Harris	2,329,219.42	3,044,870.86
Colquitt School		7,711,505.69	Hart	1,570,485.48	4,210,258.06
Columbia	10,528,416.66	29,533,980.38	Heard	741,868.15	7,383,926.97

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	12,677,330.89	37,617,006.03	Quitman		260,976.39
Houston County	4,219,171.82		Rabun County	963,468.07	
Houston School		37,373,741.89	Rabun School		5,675,959.31
Irwin	446,073.84	442,465.19	Randolph	178,641.31	286,211.30
Jackson	3,321,351.78	13,484,991.87	Richmond/Augusta		43,120,443.78
Jasper	935,862.62	1,296,420.85	Rockdale	5,791,396.82	
Jeff Davis	803,129.56	1,471,460.17	Schley	221,221.77	261,340.54
Jefferson	647,707.09	1,420,320.20	Screven	792,087.38	1,347,534.63
Jenkins	431,476.99	698,896.55	Seminole	458,023.60	797,795.66
Johnson	406,140.48	539,604.12	Spalding	3,315,755.06	7,995,134.61
Jones	1,890,254.93	2,591,399.12	Stephens	1,293,523.39	3,268,478.21
Lamar	901,147.82	1,666,479.50	Stewart	218,574.67	152,870.88
Lanier	540,386.17	403,292.63	Sumter	910,979.90	2,561,153.93
Laurens	2,179,015.51	6,602,170.28	Talbot	332,324.26	771,323.30
Lee	2,216,604.31	4,303,723.46	Taliaferro	73,438.06	156,124.55
Liberty	1,646,343.75	4,997,771.13	Tattall	1,209,875.09	1,853,322.28
Lincoln	475,570.08	834,684.09	Taylor	382,316.59	778,515.19
Long	1,171,303.09	786,032.07	Telfair	371,425.68	501,585.69
Lowndes	4,306,299.16	17,290,996.08	Terrell	296,928.77	659,674.20
Lumpkin	2,089,241.07	4,363,265.81	Thomas	1,742,471.22	5,613,793.37
Macon	489,410.62	830,741.36	Tift	1,670,545.79	7,278,222.58
Madison	2,052,181.70	2,482,449.08	Toombs	901,752.87	2,531,192.16
Marion	449,099.10	425,798.29	Towns County	795,566.42	2,508,675.33
McDuffie	1,076,461.34	2,914,530.22	Towns Schools		3,152,486.96
McIntosh	726,514.98	1,403,279.91	Treutlen	261,911.45	326,200.53
Meriwether	1,058,385.45	1,654,405.31	Troup	2,433,363.82	7,532,195.18
Miller	301,466.66	449,910.60	Turner	285,810.96	679,610.66
Mitchell County	896,231.78		Twiggs	508,394.10	547,521.40
Mitchell School		2,291,049.15	Union	1,890,406.19	5,975,242.88
Monroe	1,814,547.92	5,583,844.25	Upson	1,328,843.24	2,681,447.78
Montgomery	378,535.03	526,298.38	Walker	3,968,907.61	5,612,514.08
Morgan	1,080,923.60	5,030,996.01	Walton	4,972,535.94	13,276,608.17
Murray	2,595,744.38	6,846,386.94	Ware	1,685,142.64	5,190,157.03
Muscogee/Columbus		91,771,903.55	Warren	239,146.40	460,259.66
Newton	7,238,376.27	15,609,848.30	Washington	748,599.34	2,168,915.40
Oconee	2,872,177.05	9,327,443.27	Wayne	1,455,298.90	2,941,503.73
Oglethorpe	1,014,216.72	1,082,042.57	Webster		225,958.67
Paulding	11,652,298.88	24,878,437.35	Wheeler	441,611.59	274,069.52
Peach	986,233.12	4,630,844.21	White	1,844,346.68	4,491,520.68
Pickens	2,210,705.06	5,871,981.65	Whitfield	4,888,585.11	14,505,211.74
Pierce	1,150,882.62	1,798,948.67	Wilcox	318,559.35	321,713.45
Pike	1,244,362.99	1,770,954.99	Wilkes	390,787.31	1,063,080.41
Polk	2,023,593.04	4,060,476.52	Wilkinson	330,962.89	602,542.59
Pulaski	447,737.73	705,181.56	Worth	1,007,863.69	1,334,898.40
Putnam	1,221,371.06	3,669,075.35	Totals	455,258,138.93	1,219,646,490.20

<http://dor.georgia.gov>

**RESOLUTION TO LEVY THE 2023 TAXES
STATE OF GEORGIA
COUNTY OF EFFINGHAM**

A resolution to provide the adoption of the 2023 Tax Levy for the Government of Effingham County, Georgia

BE IT RESOLVED, by the Board of Commissioners of Effingham County, Georgia, that the 2023 Tax Levy for the County Government of Effingham County, Georgia, is hereby adopted as follows:

1. For county government purposes	5.939
2. To provide medical care and hospitalization for the indigent, sick, and others entitled to the services of county hospital	1.480
3. For the industrial authority	2.000
4. To pay for the support and the maintenance of education	15.810
5. State of Georgia	0.000
6. County public works, roads	1.250
7. County recreation	0.650
8. County parks	0.100
9. Effingham Gateway special service district	1.100
10. Research Forest special service district	1.100
11. Interstate 16 special service district	1.100
Total for the county government, medical indigent, industrial authority, education, State of Georgia, public works, recreation and parks, Effingham Gateway, Research Forest, and Interstate 16	30.529

**The insurance premium refund of \$ 3,794,804.18 is to be used for fire protection in the Fire fund as directed by the approved 2023-2024 fiscal year budget.

Adopted by the Effingham County Board of Commissioners, this _____ day of August, 2023.

Wesley M. Corbitt, Chairman

Attest:

Stephanie D. Johnson, County Clerk

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023				
COUNTY: EFFINGHAM		TAXING JURISDICTION: COUNTY WIDE		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	2,810,555,160	333,961,696	361,448,362	3,505,965,218
PERSONAL	285,310,522		116,504,324	401,814,846
MOTOR VEHICLES	25,189,620		(282,560)	24,907,060
MOBILE HOMES	28,511,826		1,881,210	30,393,036
TIMBER -100%	11,366,112		(1,776,806)	9,589,306
HEAVY DUTY EQUIP	732,015		514,641	1,246,656
GROSS DIGEST	3,161,665,255	333,961,696	478,289,171	3,973,916,122
EXEMPTIONS	509,873,692	166,114,299	53,069,168	729,057,159
NET DIGEST	2,651,791,563	167,847,397	425,220,003	3,244,858,963
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE: 6.939		2023 MILLAGE RATE: 5.939		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2022 Net Digest	PYD	2,651,791,563		
Net Value Added-Reassessment of Existing Real Property	RVA	167,847,397		
Other Net Changes to Taxable Digest	NAG	425,220,003		
2023 Net Digest	CYD	3,244,858,963	(PYD+RVA+NAG)	
2022 Millage Rate	PYM	6.939	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.359	(RVA/CYD) * PYM	
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	6.580	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	6.580		
	2023 Millage Rate	5.939		
	Percentage Tax Increase	-9.74%		
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
----- Chairman, Board of Tax Assessors		----- Date		
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
----- Tax Collector or Tax Commissioner		----- Date		
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
----- Responsible Party		----- Title		----- Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **EFFINGHAM** TAXING JURISDICTION: **PUBLIC WORKS/ROADS**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	2,296,087,917	252,852,300	296,079,774	2,845,019,991
PERSONAL	256,616,036		113,546,648	370,162,684
MOTOR VEHICLES	22,122,140		2,784,920	24,907,060
MOBILE HOMES	26,689,455		3,703,581	30,393,036
TIMBER -100%	11,325,425		(1,736,119)	9,589,306
HEAVY DUTY EQUIP	732,015		514,641	1,246,656
GROSS DIGEST	2,613,572,988	252,852,300	414,893,445	3,281,318,733
EXEMPTIONS	463,107,232	122,206,767	64,393,410	649,707,409
NET DIGEST	2,150,465,756	130,645,533	350,500,035	2,631,611,324
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: 1.250

2023 MILLAGE RATE: 1.250

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	2,150,465,756	
Net Value Added-Reassessment of Existing Real Property	RVA	130,645,533	
Other Net Changes to Taxable Digest	NAG	350,500,035	
2023 Net Digest	CYD	2,631,611,324	(PYD+RVA+NAG)
2022 Millage Rate	PYM	1.250	PYM
Millage Equivalent of Reassessed Value Added	ME	0.062	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	1.188	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	1.188
	2023 Millage Rate	1.250
	Percentage Tax Increase	5.22%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **EFFINGHAM** TAXING JURISDICTION: **RECREATION**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	2,455,766,564	278,480,462	315,767,991	3,050,015,017
PERSONAL	264,651,734		116,095,783	380,747,517
MOTOR VEHICLES	23,505,470		2,662,080	26,167,550
MOBILE HOMES	27,372,874		3,679,399	31,052,273
TIMBER -100%	11,366,112		(1,776,806)	9,589,306
HEAVY DUTY EQUIP	732,015		514,641	1,246,656
GROSS DIGEST	2,783,394,769	278,480,462	436,943,088	3,498,818,319
EXEMPTIONS	467,628,674	132,625,509	55,125,551	655,379,734
NET DIGEST	2,315,766,095	145,854,953	381,817,537	2,843,438,585
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: 0.650

2023 MILLAGE RATE: 0.650

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	2,315,766,095	
Net Value Added-Reassessment of Existing Real Property	RVA	145,854,953	
Other Net Changes to Taxable Digest	NAG	381,817,537	
2023 Net Digest	CYD	2,843,438,585	(PYD+RVA+NAG)
2022 Millage Rate	PYM	0.650	PYM
Millage Equivalent of Reassessed Value Added	ME	0.033	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	0.617	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	0.617
2023 Millage Rate	0.650
Percentage Tax Increase	5.35%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

 If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

 If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **EFFINGHAM** TAXING JURISDICTION: **PARKS**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	2,296,087,917	252,852,300	296,079,774	2,845,019,991
PERSONAL	256,616,036		113,546,648	370,162,684
MOTOR VEHICLES	22,122,140		2,784,920	24,907,060
MOBILE HOMES	26,689,455		3,703,581	30,393,036
TIMBER -100%	11,325,425		(1,736,119)	9,589,306
HEAVY DUTY EQUIP	732,015		514,641	1,246,656
GROSS DIGEST	2,613,572,988	252,852,300	414,893,445	3,281,318,733
EXEMPTIONS	463,107,232	122,206,767	64,393,410	649,707,409
NET DIGEST	2,150,465,756	130,645,533	350,500,035	2,631,611,324
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: 0.100

2023 MILLAGE RATE: 0.100

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	2,150,465,756	
Net Value Added-Reassessment of Existing Real Property	RVA	130,645,533	
Other Net Changes to Taxable Digest	NAG	350,500,035	
2023 Net Digest	CYD	2,631,611,324	(PYD+RVA+NAG)
2022 Millage Rate	PYM	0.100	PYM
Millage Equivalent of Reassessed Value Added	ME	0.005	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	0.095	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	0.095
	2023 Millage Rate	0.100
	Percentage Tax Increase	5.26%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **Effingham** TAXING JURISDICTION: **RESEARCH FOREST SSD**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL			65,704,378	65,704,378
PERSONAL			17,896,804	17,896,804
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	83,601,182	83,601,182
EXEMPTIONS			16,220,900	16,220,900
NET DIGEST	0	0	67,380,282	67,380,282
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:			2023 MILLAGE RATE:	1.100

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	67,380,282	
2023 Net Digest	CYD	67,380,282	(PYD+RVA+NAG)
2022 Millage Rate	PYM	0.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	0.000	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	0.000
	2023 Millage Rate	1.100
	Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

 If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

 If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: Effingham		TAXING JURISDICTION: EFFINGHAM GATEWAY SSD		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL			323,925,163	323,925,163
PERSONAL			88,273,705	88,273,705
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	412,198,868	412,198,868
EXEMPTIONS			2,663,551	2,663,551
NET DIGEST	0	0	409,535,317	409,535,317
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:		2023 MILLAGE RATE: 1.100		

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	409,535,317	
2023 Net Digest	CYD	409,535,317	(PYD+RVA+NAG)
2022 Millage Rate	PYM	0.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	0.000	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	0.000
	2023 Millage Rate	1.100
	Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **EFFINGHAM** TAXING JURISDICTION: **INDUSTRIAL DEVELOPMENT AUTHORITY**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	2,810,555,160	333,961,696	361,448,362	3,505,965,218
PERSONAL	285,310,522		116,504,324	401,814,846
MOTOR VEHICLES	25,189,620		(282,560)	24,907,060
MOBILE HOMES	28,511,826		1,881,210	30,393,036
TIMBER -100%	11,366,112		(1,776,806)	9,589,306
HEAVY DUTY EQUIP	732,015		514,641	1,246,656
GROSS DIGEST	3,161,665,255	333,961,696	478,289,171	3,973,916,122
EXEMPTIONS	509,873,692	166,114,299	53,069,168	729,057,159
NET DIGEST	2,651,791,563	167,847,397	425,220,003	3,244,858,963
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	2.000		2023 MILLAGE RATE:	2.000

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	2,651,791,563	
Net Value Added-Reassessment of Existing Real Property	RVA	167,847,397	
Other Net Changes to Taxable Digest	NAG	425,220,003	
2023 Net Digest	CYD	3,244,858,963	(PYD+RVA+NAG)
2022 Millage Rate	PYM	2.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.103	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	1.897	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	1.897
	2023 Millage Rate	2.000
	Percentage Tax Increase	5.43%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **EFFINGHAM** TAXING JURISDICTION: **MEDICAL INDIGENT**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	2,810,555,160	333,961,696	361,448,362	3,505,965,218
PERSONAL	285,310,522		116,504,324	401,814,846
MOTOR VEHICLES	25,189,620		(282,560)	24,907,060
MOBILE HOMES	28,511,826		1,881,210	30,393,036
TIMBER -100%	11,366,112		(1,776,806)	9,589,306
HEAVY DUTY EQUIP	732,015		514,641	1,246,656
GROSS DIGEST	3,161,665,255	333,961,696	478,289,171	3,973,916,122
EXEMPTIONS	509,873,692	166,114,299	53,069,168	729,057,159
NET DIGEST	2,651,791,563	167,847,397	425,220,003	3,244,858,963
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	1.580		2023 MILLAGE RATE:	1.480

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	2,651,791,563	
Net Value Added-Reassessment of Existing Real Property	RVA	167,847,397	
Other Net Changes to Taxable Digest	NAG	425,220,003	
2023 Net Digest	CYD	3,244,858,963	(PYD+RVA+NAG)
2022 Millage Rate	PYM	1.580	PYM
Millage Equivalent of Reassessed Value Added	ME	0.082	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	1.498	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	1.498
	2023 Millage Rate	1.480
	Percentage Tax Increase	-1.20%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2023

Please provide a copy of this form to your county's Clerk of Superior Court.

<http://www.dor.ga.gov>



COUNTY: EFFINGHAM

Submit original signed copy with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3		Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
2,3,4	Incorporated		x	9.736	3.797			5.939	0.000	5.939
1	Unincorporated	x		9.736	3.797			5.939	0.000	5.939
1,2,3,4	School	x	x	15.810				15.810	0.000	15.810
	List Special Service Districts:									
1,2,3,4	Medical Indigent	x	x	1.480				1.480	0.000	1.480
1,2,3,4	IDA	x	x	2.000				2.000	0.000	2.000
1	Public Works, Roads	x		1.250				1.250	0.000	1.250
1,2,4	Recreation	x	x	0.650				0.650	0.000	0.650
1	Parks	x		0.100				0.100	0.000	0.100
1	Effingham Gateway	x		1.100				1.100	0.000	1.100
1	Research Forest	x		1.100				1.100	0.000	1.100
1	Interstate 16	x		1.100				1.100	0.000	1.100
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
	CID/BID:									
								0.000		0.000
								0.000		0.000
								0.000		0.000
								0.000		0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2023

Date

Chairman, Board of County Commissioners